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Proceedings of the State Board of Equalization of North Dakota

1907

August 6 to 14 inclusive, and 22 and 23

Published by Authority

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MEMBERS—1907

HON. JOHN BURKE, ...Governor
HON. H. L. HOLMES, ...State Auditor
HON. ALBERT PETERSON, ...State Treasurer
HON. T. F. McCUE, ...Attorney General
HON. W. C. GILBREATH, ...Com'r. of Agriculture and Labor

Dupl.

PROCEEDINGS

In accordance with section 1531 of the Revised Codes of 1905 for the State of North Dakota, the members of the state board of equalization convened at the office of the state auditor, at the capitol, at Bismarck, Burleigh County, North Dakota, on August 6, 1907, at ten o'clock A. M., this being the first Tuesday in August, provided by law for the meeting of the said board.

The meeting was called to order by Governor John Burke, ex-officio president of the state board of equalization.

The following members were present: Governor John Burke, State Auditor H. L. Holmes, State Treasurer Albert Peterson, Commissioner of Agriculture and Labor W. C. Gilbreath, and Attorney General T. F. McCue.

The following oath was administered to the members of the board:

STATE OF NORTH DAKOTA, }
County of Burleigh. } ss.

John Burke, H. L. Holmes, Albert Peterson, W. C. Gilbreath, T. F. McCue, being duly sworn each for himself doth say: that I will support the Constitution of the United States and the Constitution of the State of North Dakota, and will fairly and impartially perform the duties of a member of the state board of equalization of the State of North Dakota for the year 1907, so help me God.

(Signed)

JOHN BURKE, GOVERNOR.
H. L. HOLMES, STATE AUDITOR.
A. PETERSON, STATE TREASURER.
W. C. GILBREATH, COMMISSIONER OF AGRICULTURE.
T. F. McCUE, ATTORNEY GENERAL.

Subscribed and sworn to before me this 6th day of August, A. D. 1907. (Signed)

(Seal) MELVIN G. HAGEN, NOTARY PUBLIC.

My commission expires the 30 day of July, 1908.

On motion of Mr. W. C. Gilbreath, seconded by Mr. H. L. Holmes, the board adjourned, subject to the call of the president.

SECOND DAY

FORENOON SESSION.

August 7, 1907.

Pursuant to adjournment, the state board of equalization met at the call of the president at the state auditor's office at ten o'clock A. M., Wednesday, August 7th.

Members present: Governor John Burke, State Auditor H. L. Holmes, State Treasurer Albert Peterson, Attorney General T. F. McCue, and Commissioner of Agriculture and Labor W. C. Gilbreath.

The board first took up the equalization of real estate as between the several counties.

A committee consisting of R. P. Irving, of Sargent county, E. S. Cameron, of Richland county, and H. J. Tavis, of Morton county, was appointed by the County Auditors' Association to wait upon the state board of equalization and offer any information or assistance that the several county auditors might be able to give. The committee informed the board that the County Auditors' Association was in session at Bismarck and would be glad to furnish any information which might be of use to the board regarding the assessment of real or personal property in their respective counties.

Mr. Knoke, chairman of the board of county commissioners of Bottineau county, Iver M. Brandjord, county auditor of Bottineau county, appeared before the board and furnished information with regard to the assessment of farm lands in the county of Bottineau.

Mr. Miller, city assessor of Grand Forks, was heard relative to the assessment of property in the city of Grand Forks.

Mr. Landblom, chairman of the board of county commissioners of Cass county, appeared before the board and furnished information relative to the assessment of real estate in Cass county.

Mr. Ness, chairman of the board of county commissioners of Richland county, Mr. E. S. Cameron, county auditor of Richland county, Mr. C. S. Swenson, chairman of the board of county commissioners of Traill county, and Judson LaMoure, of Pembina county, were heard with regard to the assessment of real estate in the respective counties which they were here to represent.

The board then proceeded with the equalization of real estate valuations as between the several counties and in the following statement is shown the increases or decreases considered necessary to equalize such assessment among the several counties. The average value per acre at which the state board equalized the lands of the several counties is also given:

REAL ESTATE—LANDS, EXCLUSIVE OF STRUCTURES AND IMPROVEMENTS.

Moved by Mr. Gilbreath that for the purpose of equalizing the valuation of lands in the state the following values be set and the percentages of increase and decrease as given be made to equal the equalized value:

County	Increase Per Cent	Decrease Per Cent	Equalized Value
Adams	66 2-3	.....	$2.50
Barnes	.....	.....	4.60
Benson	.....	.....	3.85
Billings	50	.....	1.33
Bottineau	.....	.....	4.09
Bowman	150	.....	2.50
Burleigh	10	.....	2.65
Cass	.....	.....	6.70
Cavalier	5	.....	4.09
Dickey	.....	.....	3.97
Eddy	5	.....	3.94
Emmons	.....	.....	2.06
Foster	.....	22	4.13
Grand Forks	.....	.....	5.83
Griggs	.....	.....	4.24
Hettinger	.....	.....	2.56
Kidder	.....	.....	2.63
LaMoure	.....	.....	4.01
Lagon	.....	.....	2.80
McHenry	.....	25	3.08
McIntosh	.....	.....	2.75
McKenzie	10	.....	1.52
McLean	.....	.....	3.00
Mercer	10	.....	1.91
Morton	20	.....	2.08
Nelson	5	.....	3.92
Oliver	5	.....	2.06
Pembina	.....	.....	4.51
Pierce	5	.....	3.69
Ramsey	.....	.....	3.92
Ransom	8	.....	3.81
Richland	.....	.....	6.29
Rolette	10	.....	3.55
Sargent	.....	.....	3.78
Stark	150	.....	2.52
Steele	.....	.....	5.50
Stutsman	.....	10	4.10
Towner	.....	.....	4.42
Traill	.....	.....	6.62
Walsh	.....	.....	5.78
Ward	30	.....	3.28
Wells	5	.....	4.04
Williams	.....	50	2.93
Dunn	300	.....	2.00
Old Williams	300	.....	2.00

Motion to adjourn until 2 o'clock P. M.

Carried—all voting aye.

SECOND DAY—AFTERNOON SESSION.

August 7, 1907.

The state board of equalization met pursuant to adjournment in the state auditor's office at 2 o'clock, Governor Burke presiding, all members present.

The board took up the assessment of structures and other improvements on land and following is a statement showing the increases or decreases by percentage which the board decided upon to equalize the assessed valuation as between the counties of the state:

REAL ESTATE—STRUCTURES AND OTHER IMPROVEMENTS ON LANDS.

Moved by Mr. Peterson, that for the purpose of equalizing the valuation of structures and other improvements on lands, the following percentages of increase or decrease be made to equalize the valuation as between the several counties of the state:

County	Increase Per Cent	Decrease Per Cent
Adams	.....	.....
Barnes	5	.....
Benson	.....	.....
Billings	.....	.....
Bottineau	.....	10
Bowman	.....	.....
Burleigh	5	.....
Cass	.....	.....
Cavalier	35	.....
Dickey	70	.....
Eddy	.....	.....
Emmons	10	.....
Foster	.....	.....
Grand Forks	15	.....
Griggs	.....	.....
Hettinger	.....	.....
Kidder	.....	.....
LaMoure	10	.....
Logan	15	.....
McHenry	.....	.....
McIntosh	.....	.....
McKenzie	.....	.....
McLean	60	.....
Mercer	.....	.....
Morton	50	.....
Nelson	.....	.....
Oliver	.....	.....
Pembina	.....	.....
Pierce	20	.....
Ramsey	20	.....
Ransom	35	.....
Richland	.....	.....
Rolette	10	.....
Sargent	20	.....
Stark	10	.....
Steele	.....	.....
Stutsman	.....	20
Towner	.....	.....
Traill	.....	.....
Walsh	.....	.....
Ward	.....	35
Wells	15	.....
Williams	.....	.....
Dunn	.....	.....
Old Williams	600	.....

Carried—all voting aye.

Adjourned until tomorrow, 9:30 A. M.

THIRD DAY

FORENOON SESSION.

August 8, 1907.

The state board of equalization met in the auditor's office at 9:30, A. M., pursuant to adjournment, Governor Burke presiding, all members present.

The board took up the assessment of town and city lots, exclusive of structures and other improvements.

Upon motion, duly made and seconded, the board adjourned until two o'clock P. M.

REAL ESTATE—TOWN AND CITY LOTS, EXCLUSIVE OF STRUCTURES AND IMPROVEMENTS.

Moved by Mr. McCue, that for the purpose of equalizing the valuation of structures and improvements on town and city lots the following percentages of increase and decrease be made to equalize the valuation as between the counties of the state:

County	Increase Per Cent	Decrease Per Cent
Adams	.....	.....
Barnes	10	.....
Benson	.....	.....
Billings	.....	.....
Bottineau	10	.....
Bowman	.....	.....
Burleigh	.....	.....
Cass	.....	.....
Cavalier	50	.....
Dickey	10	.....
Eddy	5	.....
Emmons	.....	.....
Foster	.....	.....
Grand Forks	5	.....
Griggs	10	.....
Hettinger	.....	.....
Kidder	.....	.....
LaMoure	5	.....
Logan	.....	.....
McHenry	.....	.....
McIntosh	.....	.....
McKenzie	.....	.....
McLean	50	.....
Mercer	.....	.....
Morton	.....	.....
Nelson	10	.....
Oliver	.....	.....
Pembina	.....	.....
Pierce	10	.....
Ramsey	.....	.....
Ransom	20	.....
Richland	5	.....
Rolette	.....	.....
Sargent	100	.....
Stark	25	.....
Steele	.....	.....
Stutsman	10	.....
Towner	.....	.....
Traill	5	.....
Walsh	20	.....
Ward	.....	20
Wells	10	.....
Williams	.....	50

Carried—all voting aye.

THIRD DAY—AFTERNOON SESSION.

August 8, 1907.

The state board of equalization met at the auditor's office at 2 o'clock, as per adjournment, Governor Burke presiding, all members present.

The board continued to consider the equalization and assessment of structures and improvements on town and city lots and the equalization of this class of property was laid over in order that the board might hear the representatives of the railroads with regard to the assessment of railroad property.

R. A. Wilkinson, general solicitor of the Great Northern Railway Company, M. T. Sanders, tax commissioner of the Northern Pacific Railway Company; S. W. Derrick, Superintendent of the Dakota Division of the Soo Railway; A. S. Dudley, tax commissioner of the Chicago, Milwaukee & St. Paul Railway Company; W. C. Foster, tax commissioner of the Chicago Northwestern Railway Company, and J. M. Kelly, manager of the Farmers' Grain and Shipping Company appeared before the board and offered information regarding the property owned and mileage operated by their respective companies.

The arguments by the railroad representatives took up the greater part of the afternoon, and, on motion duly seconded, the board adjourned until 2 o'clock P. M., August 9th.

FOURTH DAY

AFTERNOON SESSION.

August 9, 1907.

The state board of equalization met pursuant to adjournment, Governor Burke presiding, all members present.

The board further considered the assessment of railroad property and decided upon the assessment of railroads for the year 1907, as shown for each of the several railroads in the statement following:

Mr. H. L. Holmes offered the following resolution and moved its adoption:

Resolved, That the railway property of the several railway companies within the state of North Dakota be and the same are hereby assessed for the year 1907 as follows:

NORTHERN PACIFIC RAILWAY COMPANY.

That the Northern Pacific Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of the three hundred seventy-seven and five hundred thirty-five thousandths (377.535) miles of its main line from the North Dakota line at Fargo, for the sum of three million three hundred ninety-seven thousand eight hundred fifteen ($3,397,815.00) dollars, being at the rate of nine thousand ($9,000) dollars per mile upon the said items as follows:

Franchise at $480 per mile	$181,217.00
Roadway at $720 per mile	271,825.00
Roadbed at $3,600 per mile	1,359,126.00
Rails at $2,400 per mile	906,084.00
Rolling stock at $1,800 per mile	679,563.00
Total	$3,397,815.00

That the Northern Pacific Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its seven hundred eighty-six and nine hundred four thousandths (786.904) miles of branch line in the state of North Dakota, as follows:

Casselton branch	60.182 miles
Cooperstown branch	62.882 miles
Devils Lake Branch	107.479 miles
Fargo and Southwestern branch	148.612 miles
Fairview branch	14.831 miles
Fergus Falls branch	74.525 miles
James River branch	48.548 miles
Linton branch	45.318 miles
Oakes branch	15.196 miles
Oberon branch	28.073 miles
Red River and Winnipeg branch	96.237 miles
Sykestown branch	85.021 miles
Total	786.904

For the sum of five million one hundred fourteen thousand eight hundred seventy-six ($5,114,876) dollars, being at the rate of six thousand five hundred ($6,500) dollars per mile upon the said items as follows: Upon its seven hundred eighty-six and nine hundred four thoustndths (786.904) miles of branch line within the state of North Dakota:

Franchise at $400 per mile	$314,762.00
Roadway at $600 per mile	472,142.00
Roadbed at $2,500 per mile	1,967,260.00
Rails at $1,800 per mile	1,416,427.00
Rolling stock at $1,200 per mile	944,285.00
Total	$5,114,876.00

And that the sidetracks of the Northern Pacific Railway Company be and the same are hereby assessed at the sum of three hundred sixty-seven thousand seven hundred fifty-five ($367,755) dollars, being at the rate of fifteen hundred ($1,500) dollars per mile upon its two hundred forty-five and one hundred seventy thousandths (245,170) miles of sidetrack in the State of North Dakota.

That the Northern Pacific Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon the twenty-one and fifty-one thousandths (21.051) miles of what is known as its second track, located in the county of Cass, State of North Dakota, in the sum of one hundred five thousand two hundred fifty-five ($105.255) dollars, which is at the rate of five thousand ($5,000) dollars per mile.

TOTAL NORTHERN PACIFIC.

Main line, 377.535 miles, at	$3,397,815
Branch line, 786.904 miles, at	5,114,876
Sidetracks, 245.170 miles, at	367,755
Second track, 21.051 miles, at	105,255
Total	$8,985,701

GREAT NORTHERN RAILWAY COMPANY.

Resolved, That the Great Northern Railway Company be and the same is hereby assessed upon its franchise, roadway, rails and rolling stock of its five hundred eight and seventy-seven hundredths (508.77) miles of main line from the North Dakota state line at Fargo, North Dakota, to the state line at Neche, North Dakota, and from the state line at Grand Forks, North Dakota, to the state line near Buford, North Dakota, for the sum of four million five hundred seventy-eight thousand nine hundred thirty ($4,578,930) dollars, being at the rate of nine thousand ($9,000) dollars per mile upon the said items as follows:

Franchise at $480 per mile	$244,210
Roadway at $720 per mile	366,314
Roadbed at $3,600 per mile	1,831,572
Rails at $2,400 per mile	1,221,048
Rolling stock at $1,800 per mile	915,786
Total	$4,578,930

That the Great Northern Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its six hundred eight and fifty-three hundredths (608.53) miles of branch line in the state of North Dakota upon the following branches, mileage being shown as located in each of the several counties of the state:

County.	Miles.
Richland	72.93
Sargent	46.63
Dickey	25.97
Cass	108.92
Traill	62.66
Grand Forks	37.42
Walsh	42.26
Pembina	34.26
Steele	35.88
Cavalier	46.59
Nelson	1.16
Ramsey	7.10
Rolette	14.65
Pierce	15.88
Bottineau	22.82
Towner	33.40

For the sum of three million nine hundred fifty-five thousand four hundred forty-five ($3,955,445) dollars, being at the rate of six thousand five hundred ($6,500) dollars per mile upon the following items of its six hundred eight and fifty-three hundredths (608.53) miles of branch line within the state of North Dakota:

Franchise at $400 per mile	$243,412
Roadway at $600 per mile	365,118
Roadbed at $2,500 per mile	1,521,325
Rails at $1,800 per mile	1,095,354
Rolling stock at $1,200 per mile	730,236
Total	$3,955,445

And that the sidetracks of the Great Northern Railway Company be and the same are hereby assessed for the sum of three hundred twenty-nine thousand three hundred seventy ($329,370) dollars, being at the rate of one thousand five hundred ($1,500) dollars per mile upon the two hundred nineteen and fifty-eight hundredths (219.58) miles of sidetrack in the State of North Dakota:

TOTAL GREAT NORTHERN.

Main line, 508.77 miles, at	$4,578,930
Branch line, 608.53 miles, at	3,955,445
Sidetracks, 219.58 miles, at	329,370
Total	$8,863,745

DAKOTA & GREAT NORTHERN RAILWAY COMPANY.

Resolved, That the Dakota & Great Northern Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its lines in the State of North Dakota, as follows:

County.	Miles.
McHenry	40.21
Ward	32.31
Bottineau	77.29
Nelson	11.02
Ramsey	29.22
Cavalier	32.88
Benson	4.77
Pierce	13.45
Rolette	27.84
Dickey	13.36
Total	282.35

For the sum of one million eight hundred thirty-five thousand two hundred seventy-five ($1,835,275) dollars, being at the rate of sixty-five hundred ($6,500) dollars per mile upon the two hundred eighty-two and thirty-five hundredths (282.35) miles of line and upon the said items as follows:

Franchise at $400 per mile	$112,940
Roadway at $600 per mile	169,410
Roadbed at $2,500 per mile	705,875
Rails at $1,800 per mile	508,230
Rolling stock at $1,200 per mile	338,820
Total	$1,835,275

And that the sidetracks of the Dakota & Great Northern Railway Company be and the same are hereby assessed at the sum of thirty-six thousand two hundred eighty-five ($36,285) dollars, being at the rate of fifteen hundred ($1,500) dollars per mile upon its twenty-four and nineteen-hundredths (24.19) miles of sidetrack within the state of North Dakota:

TOTAL DAKOTA AND GREAT NORTHERN RAILWAY CO.

Line of Dak. & Gt. Nor., 282.35 miles, at	$1,835,275
Sidetracks, 24.19 miles, at	36,285
Total	$1,871,560

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY.

Resolved, That the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of the three hundred sixty-one (361) miles of railroad from the North Dakota state line at Bois de Sioux to the state line near Portal, North Dakota, for the sum of three million sixty-eight thousand five hundred ($3,068,500) dollars, being at the rate of eighty-five hundred ($8,500) dollars per mile upon the said items as follows:

Franchise at $365 per mile	$131,765
Roadway at $605 per mile	218,405
Roadbed at $3,520 per mile	1,270,720
Rails at $2,430 per mile	877,230
Rolling stock at $1,580 per mile	570,380
Total	$3,068,500

That the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock on the following branch lines in the State of North Dakota:

Bismarck branch	341.35 miles
Thief River Falls branch	272.03 miles
Drake branch	83.39 miles
Flaxton branch	50.91 miles
Total	747.68 miles

For the sum of four million eight hundred fifty-nine thousand, nine hundred twenty ($4,859,920) dollars, being at the rate of sixty-five hundred ($6,500) dollars per mile upon its seven hundred forty-seven and sixty-eight hundredths (747.68) miles of branch line, in the State of North Dakota, and upon the said items as follows:

Franchise at $325 per mile	$242,996
Roadway at $540 per mile	403,747
Roadbed at $2,600 per mile	1,943,968
Rails at $1,950 per mile	1,457,976
Rolling stock at $1,085 per mile	811,233
Total	$4,859,920

And that the sidetracks of the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and the same are hereby assessed for the sum of one hundred seventy-one thousand one hundred sixty-five ($171,165) dollars, being at the rate of fifteen hundred ($1,500) dollars per mile upon the one hundred fourteen and eleven hundredths (114.11) miles of sidetrack in the State of North Dakota:

TOTAL MINNEAPOLIS, ST. PAUL AND SAULT STE. MARIE RAILWAY COMPANY.

Main line, 361 miles, at	$3,068,500
Branch lines, 747.68 miles, at	4,859,920
Sidetracks, 114.11 miles, at	171,165
Grand total	$8,099,585

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Resolved, That the Chicago, Milwaukee & St. Paul Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its Fargo branch (Hastings & Dakota division) sixty-nine and forty-one one-hundreths (69.41) miles in the state of North Dakota for the sum of five hundred twenty thousand five hundred ($520,500) dollars, being at the rate of seventy-five hundred ($7,500) dollars per mile upon the said items as follows:

Franchise at $400 per mile	$27,760
Roadway at $600 per mile	41,640
Roadbed at $3,000 per mile	208,200
Rails at $2,000 per mile	138,800
Rolling stock at $1,500 per mile	104,100
Total	$520,500

That the Chicago, Milwaukee & St. Paul Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its branch lines as follows:

Harlem branch, Harlem to North Dakota state line.17.20 miles
Edgeley branch, Edgeley to North Dak. state line..31.61 miles
Eureka extension, Linton, N. D., to state line.....34.00 miles

For the sum of five hundred thirty-eight thousand two hundred sixty-five ($538.265) dollars, being at the rate of sixty-five hundred ($6,500) dollars per mile upon its eighty-two and eighty-one hundredths (82.81) miles of branch line in the state of North Dakota and upon the following items:

Franchise at $400 per mile	$33,124
Roadway at $600 per mile	49,685
Roadbed at $2,500 per mile	207,025
Rails at $1,800 per mile	149,058
Rolling stock at $1,200 per mile	99,373
Total	$538,265

And that the sidetracks of the Chicago, Milwaukee & St. Paul Railway Company be and the same are hereby assessed for the sum of fifteen thousand eight hundred forty ($15,840) dollars, being at the rate of fifteen hundred ($1,500) dollars per mile upon ten and fifty-six hundredths (10.56) miles of sidetrack in the state of North Dakota:

TOTAL CHICAGO, MILWAUKEE AND ST. PAUL RAILWAY CO.

Branch line, 69.40 miles, at	$520,500
Branch line, 82.81 mile, at	538,265
Sidetracks, 10.56 miles, at	15,840
Total	$1,074,605

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

Resolved, That the Chicago & Northwestern Railway Company be and the same is hereby assessed on its franchise, roadway, roadbed, rails and rolling stock upon its branch lines (Dakota Central Railway) fourteen and twenty-eight hundredths (14.28) miles, being within the state of North Dakota, for the sum of eighty-five thousand six hundred eighty ($85,680) dollars, being at the rate of six thousand ($6,000) dollars per mile upon the said items as follows:

Franchise at $300 per mile	$4,284
Roadway at $500 per mile	7,140
Roadbed at $2,400 per mile	34,272
Rails at $1,800 per mile	25,704
Rolling stock at $1,000 per mile	14,280
Total	$85,680

And that the sidetrackks of the Chicago & Northwestern Railway Company be and the same are hereby assessed for the sum of two

thousand two hundred sixty-five ($2,265) dollars, being at the rate of fifteen hundred ($1,500) dollars per mile for one and fifty-one hundredths (1.51) miles of sidetrack in the state of North Dakota:

TOTAL CHICAGO AND NORTHWESTERN RAILWAY COMPANY.

Branch lines, 14.28 miles, at	$85,680
Sidetracks, 1.51 miles, at	2,265
Grand total	$87,945

DEVILS LAKE & CHAUTAUQUA RAILWAY COMPANY.

Resolved, That the Devils Lake & Chautauqua Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its four and seventy-five hundredths (4.75) miles of railway line from the city of Devils Lake to the Chautauqua grounds in the county of Ramsey, state of North Dakota, for the sum of two thousand eight hundred fifty ($2,850) dollars, being at the rate of six hundred ($600) dollars per mile upon the said items as follows:

Franchise at $40 per mile	$190.00
Roadway at $40 per mile	190.00
Roadbed at $300 per mile	1,425.00
Rails at $160 per mile	760.00
Rolling stock at $60 per mile	285.00
Total	$2,850.00

And that the sidetracks of the Devils Lake & Chautauqua Railway Company be and the same are hereby assessed at twenty-six ($26) dollars, being at the rate of two hundred ($200) dollars per mile upon its one hundred thirty-two thousandths (.132) miles of sidetracks in the state of North Dakota.

TOTAL DEVILS LAKE AND CHAUTAUQUA RAILWAY COMPANY.

Main line, 4.75 miles, at	$2,850
Sidetracks, .132 miles, at	26
Grand total	$2,876

THE FARMERS GRAIN AND SHIPPING COMPANY.

Resolved, That the Farmers Grain & Shipping Company of Ramsey County, North Dakota, be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its fifty-three and thirty-four hundredths (53.34) miles of railway in the state of North Dakota for the sum of one hundred eighty-six thousand six hundred ninety ($186,690) dollars, being at the rate of thirty-five hundred ($3,500) dollars per mile upon the said items as follows:

Franchise at $2 per mile	$ 106
Roadway at $560 per mile	29,870
Roadbed at $700 per mile	37,338
Rails at $1,400 per mile	74,676
Rolling stock at $838 per mile	44,700
Total	$186,690

And that the Farmers Grain & Shipping Company of Ramsey County, North Dakota, be and the same is hereby assessed upon the four and fifty-seven hundredths (4.57) miles of side track of its railroad in the state of North Dakota at the sum of one thousand six hundred ($1,600) dollars, being at the rate of three hundred fifty ($350) dollars per mile upon its sidetrack:

TOTAL FARMERS GRAIN AND SHIPPING COMPANY.

Main line, 53.34 miles, at	$186.690
Sidetracks, 4.57 miles, at	1,600
Grand total	$188,290

BRANDON, DEVILS LAKE & SOUTHERN RAILWAY COMPANY.

Resolved, That the Brandon, Devils Lake & Southern Railway Company of Towner county, North Dakota, be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its thirteen and five hundredths (13.05) miles of line in the state of North Dakota for the sum of thirty-nine thousand one hundred fifty ($39,150) dollars, being at the rate of three thousand ($3,000) dollars per mile upon the said items as follows:

Franchise at $150 per mile	$1,957
Roadway at $250 per mile	3,263
Roadbed at $1,200 per mile	15,660
Rails at $900 per mile	11,745
Rolling stock at $500 per mile	6,525
Total	$39,150

And that the Brandon, Devils Lake & Southern Railway Company of Towner County, North Dakota, be and the same is hereby assessed upon one and seventy-two hundredths (1.72) miles of sidetrack of its railroad in the state of North Dakota at the sum of five hundred sixteen ($516) dollars, being at the rate of three hundred ($300) dollars per mile upon its sidetrack.

TOTAL BRANDON, DEVILS LAKE AND SOUTHERN RAILWAY COMPANY.

Main line, 13.05 miles, at	$39.150
Sidetrack, 1.72 miles, at	516
Total	$39,666

And that the valuation of the railroad property of the several railroad companies within the state of North Dakota be apportioned to the several counties in the state in proportion to the number of miles of such property in each county and at the assessed valuation per mile as given for the different companies in the following apportionment.

Motion carried, Governor Burke not voting.

BARNES COUNTY.

Northern Pacific Railway Company—
Main line, 37.058 miles at $9,000 per mile.
Branch line, 52.126 miles at $6,500 per mile.
Sidetracks, 20.251 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault ste. Marie Railway Company—
Main line, 52.68 miles at $8,500 per mile.
Sidetracks, 8.29 miles at $1,500 per mile.

BENSON COUNTY.

Northern Pacific Railway Company—
Branch line, 63.921 miles at $6,500 per mile.
Sidetracks, 6.077 miles at $1,500 per mile.

Great Northern Railway Company—
Main line, 30.98 miles at $9,000 per mile.
Sidetracks, 6.47 miles at $1,500 per mile.

Dakota & Great Northern Railway Company—
Branch line, 4.77 miles at $6,500 per mile.

BILLINGS COUNTY.

Northern Pacific Railway Company—
Main line, 45.35 miles at $9,000 per mile.
Sidetracks, 10.001 miles at $1,500 per mile.

BOTTINEAU COUNTY.

Dakota & Great Northern Railway—
Branch line, 77.29 miles at $6,500 per mile.
Sidetracks, 9.14 miles at $1,500 per mile.

Great Northern Railway Company—
Branch line, 22.82 miles at $6,500 per mile.
Sidetracks, 2.50 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 60.25 miles at $6,500 per mile.
Sidetracks, 6.92 miles at $1,500 per mile.

BURLEIGH COUNTY.

Northern Pacific Railway Company—
Main line, 37.964 miles at $9,000 per mile.
Branch line, 15,755 miles at $6,500 per mile.
Sidetracks, 17.505 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 58.95 miles at $6,500 per mile.
Sidetracks, 9.46 miles at $1,500 per mile.

CASS COUNTY.

Northern Pacific Railway Company—
Main line, 43.051 miles at $9,000 per mile.
Branch line, 57.194 miles at $6,500 per mile.
Sidetracks, 39.344 miles at $1,500 per mile.
Second track, 21.051 miles at $5,000 per mile.

Great Northern Railway Company—
Main line, 29.19 miles at $9,000 per mile.
Branch line, 108.92 miles at $6,500 per mile.
Sidetracks, 23.17 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 4.93 miles at $8,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Branch line, 18.43 miles at $7,500 per mile.
Sidetracks, 2.27 miles at $1,500 per mile.

CAVALIER COUNTY.

Dakota & Great Northern Railway—
Branch line, 32.88 miles at $6,500 per mile.
Sidetracks, 3.49 miles at $1,500 per mile.

Great Northern Railway Company—
Branch line, 46.59 miles at $6,500 per mile.
Sidetracks, 4.77 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 31.64 miles at $6,500 per mile.
Sidetracks, 1.91 miles at $1,500 per mile,

Farmers Grain & Shipping Company—
Main line, .3 miles at $3,500 per mile.

DICKEY COUNTY.

Northern Pacific Railway Company—
Branch line, 16.364 miles at $6,500 per mile.
Sidetracks, 1.879 miles at $1,500 per mile.

Great Northern Railway Company—
Branch line, 25.97 miles at $6,500 per mile.
Sidetracks, 2.57 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 44.35 miles at $6,500 per mile.
Sidetracks, 3.56 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Branch line, 25.00 miles at $6,500 per mile.
Sidetracks, 1.78 miles at $1,500 per mile.

Dakota & Great Northern Railway—
Branch line, 13.36 miles at $6,500 per mile.
Sidetracks, 1.55 miles at $1,500 per mile.

Chicago & Northwestern Railway—
Branch line, 14.28 miles at $6,000 per mile.
Sidetracks, 1.51 miles at $1,500 per mile.

EDDY COUNTY.

Northern Pacific Railway Company—
Branch line, 19.556 miles at $6,500 per mile.
Sidetracks, 2.718 miles at $1,500 per mile.

EMMONS COUNTY.

Northern Pacific Railway Company—
Branch line, 29.563 miles at $6,500 per mile.
Sidetracks, 1.888 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 16.65 miles at $6,500 per mile.
Sidetracks, 1.43 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Branch line, 26.85 miles at $6,500 per mile.
Sidetracks, .65 miles at $1,500 per mile.

FOSTER COUNTY.

Northern Pacific Railway Company—
Branch line, 30.101 miles at $6,500 per mile.
Sidetracks, 5.931 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 25.83 miles at $8,500 per mile.
Sidetracks, 2.80 miles at $1,500 per mile.

GRAND FORKS COUNTY.

Northern Pacific Railway Company—
Branch line, 33.507 miles at $6,500 per mile.
Sidetracks, 5.794 miles at $1,500 per mile.

Great Northern Railway Company—
Main line, 82.96 miles at $9,000 per mile.
Branch line, 37.42 miles at $6,500 per mile.
Sidetracks, 42.34 miles at $1,500 per mile.

GRIGGS COUNTY.

Northern Pacific Railwav Company—
Branch line, 36.974 miles at $6,500 per mile.
Sidetracks, 4.128 miles at $1,500 per mile.

KIDDER COUNTY.

Northern Pacific Railway Company—
Main line, 30.142 miles at $9,000 per mile.
Sidetracks, 8.86 miles at $1,500 per mile.

LAMOURE COUNTY.

Northern Pacific Railway Company—
Branch line, 91.318 miles at $6,500 per mile.
Sidetracks, 7.733 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 10.42 miles at $6,500 per mile.
Sidetracks, 1.30 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Branch line, 6.61 miles at $6,500 per mile.
Sidetracks, .72 miles at $1,500 per mile.

LOGAN COUNTY.

Northern Pacific Railway Company—
Branch line, 5.639 miles at $6,500 per mile.
Sidetracks, .341 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 44.05 miles at $6,500 per mile.
Sidetracks, 1.44 miles at $1,500 per mile.

M'HENRY COUNTY.

Dakota & Great Northern Railway Company—
Branch line, 40.21 miles at $6,500 per mile.
Sidetracks, 1.15 miles at $1,500 per mile.

Great Northern Railway Company—
Main line, 36.67 miles at $9,000.
Sidetracks, 8.19 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 41.46 miles at $8,500 per mile.
Branch line, 13.22 miles at $6,500 per mile.
Sidetracks, 6.11 miles at $1,500 per mile.

M'INTOSH COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 49.09 miles at $6,500 per mile.
Sidetracks, 2.47 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Branch line, 7.15 miles at $6,500 per mile.
Sidetracks, .35 miles at $1,500 per mile.

M'LEAN COUNTY.

Northern Pacific Railway Company—
Branch line, 41.988 miles at $6,500 per mile.
Sidetracks, 3.158 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 5. miles at $8,500 per mile.
Branch line, 105.94 miles at $6,500 per mile.
Sidetracks, 7.06 miles at $1,500 per mile.

MORTON COUNTY.

Northern Pacific Railway Company—
Main line, 76.031 miles at $9,000 per mile.
Sidetracks, 30.149 miles at $1,500 per mile.

NELSON COUNTY.

Dakota & Great Northern Railway Company.
Branch line, 11.02 miles at $6,500 per mile.

Great Northern Railway Company—
Main line, 25.51 miles at $9,000 per mile.
Branch line, 1.16 miles at $6,500 per mile.
Sidetracks, 7.54 miles at $1,500 per mile.

PEMBINA COUNTY.

Northern Pacific Railway Company—
Branch line, 32.537 miles at $6,500 per mile.
Sidetracks, 5.58 miles at $1,500 per mile.

Great Northern Railway Company—
Main line, 33.25 miles at $9,000 per mile.
Branch line, 34.26 miles at $6,500 per mile.
Sidetracks, 7.58 miles at $1,500 per mile.

PIERCE COUNTY.

Dakota & Great Northern Railway Company—
Branch line, 13.45 miles at $6,500 per mile.
Sidetracks, .38 miles at $1,500 per mile.

Great Northern Railway Company—
Main Line, 18.01 miles at $9,000 per mile.
Branch line, 15.88 miles at $6,500 per mile.
Sidetracks, 7.20 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 2. miles at $8,500 per mile.

RAMSEY COUNTY.

Dakota & Great Northern Railway Company—
Branch line, 29.22 miles at $6,500 per mile.
Sidetracks, 2.79 miles at $1,500 per mile.

Great Northern Railway Company—
Main line, 40.14 miles at $9,000 per mile.
Branch line, 7.10 miles at $6,500 per mile.
Sidetracks, 25.96 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, .21 miles at $6,500 per mile.

Devils Lake & Chautauqua Railway Company—
Main line, 4.75 miles at $600 per mile.
Sidetracks, .132 miles at $200 per mile.

Farmers Grain & Shipping Company—
Main line, 31.48 miles at $3,500 per mile.
Sidetracks, 2.95 miles at $350 per mile.

RANSOM COUNTY.

Northern Pacific Railway Company—
Branch line, 41.808 miles at $6,500 per mile.
Sidetracks, 4.121 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 23.34 miles at $8,500 per mile.
Sidetracks, 7.83 miles at $1,500 per mile.

RICHLAND COUNTY.

Northern Pacific Railway Company—
Branch line, 46.884 miles at $6,500 per mile.
Sidetracks, 4.964 miles at $1,500 per mile.

Great Northern Railway Company—
Branch line, 72.93 miles at $6,500 per mile.
Sidetracks, 8.91 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 45.06 miles at $8,500 per mile.
Branch line, 17.08 miles at $6,500 per mile.
Sidetracks, 9.40 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Branch line, 50.97 miles at $7,500 per mile.
Sidetracks, 3.09 miles at $1,500 per mile.

ROLETTE COUNTY.

Dakota & Great Northern Railway Company—
Branch line, 27.84 miles at $6,500 per mile.
Sidetracks, 2.61 miles at $1,500 per mile.

Great Northern Railway Company—
Branch line, 14.65 miles at $6,500 per mile.
Sidetracks, 1.58 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 30.42 miles at $6,500 per mile.
Sidetracks, 1.38 miles at $1,500 per mile.

SARGENT COUNTY.

Northern Pacific Railway Company—
Branch line, 37.066 miles at $6,500 per mile.
Sidetracks, 2.838 miles at $1,500 per mile.

Great Northern Railway Company—
Branch line, 46.63 miles at $6,500 per mile.
Sidetracks, 3.13 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 36.73 miles at $6,500 per mile.
Sidetracks, 2.40 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Branch line, 17.20 miles at $6,500 per mile.
Sidetracks, 1.70 miles at $1,500 per mile.

STARK COUNTY.

Northern Pacific Railway Company—
Main line, 58.851 miles at $9,000 per mile.
Sidetracks, 22.532 miles at $1,500 per mile.

STEELE COUNTY.

Great Northern Railway Company—
Branch line, 35.88 miles at $6,500 per mile.
Sidetracks, 3.05 miles at $1,500 per mile.

STUTSMAN COUNTY.

Northern Pacific Railway Company—
Main line, 49.124 miles at $9,000 per mile.
Branch line, 67.739 miles at $6,500 per mile.
Sidetracks, 30.929 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 19.10 miles at $8,500 per mile.
Sidetracks, 2.57 miles at $1,500 per mile.

TOWNER COUNTY.

Farmers Grain & Shipping Company—
Main line, 21.56 miles at $3,500 per mile.
Sidetracks, 1.62 miles at $350 per mile.

Great Northern Railway Company—
Branch line, 33.40 miles at $6,500 per mile.
Sidetracks, 3.72 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 45.22 miles at $6,500 per mile.
Sidetracks, 2.83 miles at $1,500 per mile.

Brandon, Devils Lake & Southern Railway.
Main line, 13.05 miles at $3,000 per mile.
Sidetracks, 1.72 miles at $300 per mile.

TRAILL COUNTY.

Great Northern Railway Company—
Main line, 30.33 miles at $9,000 per mile.
Branch line, 62.66 miles at $6,500 per mile.
Sidetracks, 14.97 miles at $1,500 per mile.

WALSH COUNTY.

Northern Pacific Railway Company—
Branch line, 30.193 miles at $6,500 per mile.
Sidetracks, 5.382 miles at $1,500 per mile.

Great Northern Railway Company—
Main line, 24.92 miles at $9,000 per mile.
Branch line, 42.26 miles at $6,500 per mile.
Sidetracks, 9.18 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 68.39 miles at $6,500 per mile.
Sidetracks, 7.62 miles at $1,500 per mile.

WARD COUNTY.

Dakota & Great Northern Railway Company—
Branch line, 32.31 miles at $6,500 per mile.
Sidetracks, 3.08 miles at $1,500 per mile.

Great Northern Railway Company—
Main line, 92.06 miles at $9,000 per mile.
Sidetracks, 22.28 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 98.42 miles at $8,500 per mile.
Branch line, 88.89 miles at $6,500 per mile.
Sidetracks, 17.84 miles at $1,500 per mile.

WELLS COUNTY.

Northern Pacific Railway Company—
Branch line, 36.671 miles at $6,500 per mile.
Sidetracks, 3.067 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 43.18 miles at $8,500 per mile.
Sidetracks, 7.82 miles at $1,500 per mile.

WILLIAMS COUNTY.

Great Northern Railway Company—
Main line, 64.75 miles at $9,000 per mile.
Sidetracks, 14.47 miles at $1,500 pere mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 26.18 miles at $6,500 per mile.
Sidetracks, 1.67 miles at $1,500 per mile.

The state board of equalization then took up the assessment of express companies in North Dakota and M. T. Sanders appeared before the board and explained the report which had been filed by the Northern Express company, which operates on the lines of the Northern Pacific Railway.

Mr. R. A. Wilkinson appeared and offered information regarding the Great Northern Express Company, and Mr. Davis, superintendent of the Western Express company, appeared before the board with a statement and information as to the valuation and assessment of the Western Express Company.

After hearing the several people who appeared in behalf of the several express companies and after due consideration of the reports

filed by the express companies, the board proceeded to assess the express companies in North Dakota.

Mr. Albert Peterson offered the following resolution and moved its adoption:

Resolved, That the several express companies within the state of North Dakota be and the same are hereby assessed upon their franchise and other property for the year 1907, as follows:

That the Great Northern Express Company be and the same is hereby assessed upon its franchise and other property of its one thousand three hundred ninety-nine and sixty-five hundredths (1,399.65) miles of property within the state of North Dakota for the sum of one hundred four thousand nine hundred seventy-four ($104,974) dollars, being at the rate of seventy-five ($75) dollars per mile as follows:

Franchise, 1,399.65 miles at $65	$90,977
All other property, 1,399.65 miles at $10	13,997
Total	$104,974

That the Northern Express Company (Northern Pacific) be and the same is hereby assessed upon its franchise and other property of its eleven hundred sixtv-four and four hundred thirty-nine thousandths (1,164,439) miles of property within the state of North Dakota for the sum of seventy-five ($75) dollars, being at the rate of seventy-five ($75) dollars per mile as follows:

Franchise, 1,164.439 miles at $65	$75,688
All other property, 1,164.439 miles at $10	11,645
Total	$87,333

That the United States Express Company (Chicago, Milwaukee & St. Paul Ry.) be and the same is hereby assessed upon its franchise and other property of its one hundred fifty-two and twenty-one hundredths (152.21) miles of property in the state of North Dakota for the sum of eleven thousand four hundred sixteen ($11,416) dollars at the rate of seventy-five ($75) dollars per mile upon the said property as follows:

Franchise, 152.21 miles at $65	$9,894
All other property, 152.21 miles at $10	1,522
Total	$11,416

That the American Express Company (Chicago Northwestern Railway) be and the same is hereby assessed upon its franchise and other property of its fourteen and twenty-eight hundredths (14.28) miles of property in the state of North Dakota for the sum of one thousand seventy-one $1,071) dollars, being at the rate of seventy-five ($75) dollars per mile upon the said property as follows:

Franchise, 14.28 miles at $65	$ 928
All other property, 14.28 miles at $10	143
Total	$1,071

That the Western Express Company (Soo Railway) be and the same is hereby assessed upon its franchise and other property of its nine hundred ninety-two and four-tenths (992.4) miles of property in the state of North Dakota for the sum of forty-nine thousand six hundred twenty ($49,620) dollars, being at the rate of $50 per mile upon the said property as follows:

Franchise, 992.4 miles at $45	$44,658
All other property, 992.4 miles at $5	4,962
Total	$49,620

And that the assessed valuation of all the express companies in the state of North Dakota be and the same is hereby apportioned to the several counties of the state according to the mileage and valuation thereof in each county.

Motion carried, all members voting "aye."

BARNES COUNTY.

Northern Express Company—
N. P. Ry.
Main line, 37.058 miles at $75.
Branch lines, 52.126 miles at $75.

Western Express Company—
Soo Ry.
Main line, 52.68 miles at $50.

BENSON COUNTY.

Northern Express Company—
N. P. Ry.
Branch lines, 63.921 miles at $75.

Great Northern Express Company—
G. N. Rv.
Main line, 30.98 miles at $75.
D. & G. N. Ry., Branch line, 4.77 miles at $75.

BILLINGS COUNTY.

Northern Express Company—
N. P. Ry.
Main line, 45.35 miles at $75.

BOTTINEAU COUNTY.

Great Northern Express Company—
G. N. Ry.
Branch lines, 22.82 miles at $75.
D. & G. N. Ry., 77.29 miles at $75, branch lines.

Western Express Company—
Soo Ry.
Branch lines, 60.25 miles at $50.

BURLEIGH COUNTY.

Northern Express Company—
N. P. Ry.
Main line, 37.964 miles at $75.
Branch lines, 15.755 miles at $75.
Western Express Company—
Soo Ry.
Branch lines, 59.79 miles at $50.

CASS COUNTY.

Northern Express Company—
N. P. Ry.
Main line, 43.015 miles at $75.
Branch lines, 57.194 miles at $75.
Great Northern Express Company—
G. N. Ry.
Main line, 29.19 miles at $75.
Branch lines, 108.92 miles at $75.
United States Express Company—
C., M. & St. P. Ry.
Branch lines, 18.43 miles at $75.
Western Express Company—
Soo Ry.
Main line, 4.93 miles at $50.

CAVALIER COUNTY.

Great Northern Express Company—
G. N. Ry.
Branch lines, 46.59 miles at $75.
D. & G. N. Ry.
Branch lines, 32.88 miles at $75.
Western Express Company—
Soo Ry.
Branch lines, 31.64 miles at $50.

DICKEY COUNTY.

Northern Express Company—
N. P. Ry.
Branch lines, 16.364 miles at $75.
Great Northern Express Company—
G. N. Ry.
Branch lines, 25.97 miles at $75.
D. & G. N. Ry.
Branch lines, 13.36 miles at $75.

United States Express Company—
C., M. & St. P. Ry.
Branch lines, 25. miles at $75.

American Express Company—
C. & N. W. Ry.
Branch lines, 14.28 miles at $75.

Western Express Company—
Soo Ry.
Branch lines, 44.35 miles at $50.

EDDY COUNTY.

Northern Express Company—
N. P. Ry.
Branch lines, 19.556 miles at $75.

EMMONS COUNTY.

Northern Express Company—
N. P. Ry.
Branch lines, 29.563 miles at $75.

United States Express Company—
C., M. & St. P. Ry.
Branch lines, 26.85 miles at $75.

Western Express Company—
Soo Ry.
Branch lines, 16.65 miles at $50.

FOSTER COUNTY.

Northern Express Company—
N. P. Ry.
Branch lines, 30.101 miles at $75.

Western Express Company—
Soo Ry.
Main line, 25.83 miles at $50.

GRAND FORKS COUNTY.

Northern Express Company—
N. P. Ry.
Branch lines, 33.507 miles at $75.

Great Northern Express Company—
G. N. Ry.
Main line, 82.96 miles at $75.
Branch lines, 37.42 miles at $75.

GRIGGS COUNTY.

Northern Express Company—
N. P. Ry.
Branch lines, 36.974 miles at $75.

KIDDER COUNTY.

Northern Express Company—
N. P. Ry.
Main line, 30.142 miles at $75.

LAMOURE COUNTY.

Northern Express Company—
N. P. Ry.
Branch lines, 91.318 miles at $75.
United States Express Company—
C., M. & St. P. Ry.
Branch lines, 6.61 miles at $75.
Western Express Company—
Soo Ry.
Branch lines, 10.42 miles at $50.

LOGAN COUNTY.

Northern Express Company—
N. P. Ry.
Branch lines, 5.639 miles at $75.
Western Express Company—
Soo Ry.
Branch lines, 44.05 miles at $50.

M'HENRY COUNTY.

Great Northern Express Company—
G. N. Ry.
Main line, 36.67 miles at $75.
D. & G. N. Ry.
Branch lines, 40.21 miles at $75.
Western Express Company—
Soo Ry.
Main line, 41.46 miles at $50.

M'INTOSH COUNTY.

United States Express Company—
C., M. & St. P. Ry.
Branch lines, 7.15 miles at $75.
Western Express Company—
Soo Ry.
Branch lines, 49.09 miles at $50.

M'LEAN COUNTY.

Northern Express Company—
N. P. Ry.
Branch lines, 41.988 miles at $75.

Western Express Company—
Soo Ry.
Main line, 5. miles at $50.
Branch lines, 51.01 miles at $50.

MORTON COUNTY.

Northern Express Company—
N. P. Ry.
Main line, 76.031 miles at $75.

NELSON COUNTY.

Great Northern Express Company—
G. N. Ry.
Main line, 25.51 miles at $75.
Branch lines, 1.16 miles at $75.
D. & G. N. Ry.
Branch lines, 11.02 miles at $75.

PEMBINA COUNTY.

Northern Express Company—
N. P. Ry.
Branch lines, 32.537 miles at $75.
Great Northern Express Company—
G. N. Ry.
Main line, 33.25 miles at $75.
Branch lines, 34.26 miles at $75.

PIERCE COUNTY.

Great Northern Express Company—
G. N. Ry.
Main line, 18.01 miles at $75.
Branch lines, 15.88 miles at $75.
D. & G. N. Ry.
Branch lines, 13.45 miles at $75.
Western Express Company—
Soo Ry.
Main line, 2. miles at $50.

RAMSEY COUNTY.

Great Northern Express Company—
G. N. Ry.
Main line, 40.14 miles at $75.
Branch lines, 7.10 miles at $75.
D. & G. N. Ry.
Branch lines, 29.22 miles at $75.
Western Express Company—
Soo Ry.
Branch lines, .21 miles at $50.

RANSOM COUNTY.

Northern Express Company—
N. P. Ry.
Branch lines, 41.808 miles at $75.
Western Express Company—
Soo Ry.
Main line, 23.34 miles at $50.

RICHLAND COUNTY.

Northern Express Company—
N. P. Ry.
Branch lines, 46.884 miles at $75.
Great Northern Express Company—
G. N. Ry.
Branch lines, 72.93 miles at $75.
United States Express Company—
C., M. & St. P. Ry.
Branch lines, 50.97 miles at $75.
Western Express Company—
Soo Ry.
Main line, 45.06 miles at $50.
Branch lines, 17.08 miles at $50.

ROLETTE COUNTY.

Great Northern Express Company—
G. N. Ry.
Branch lines, 14.65 miles at $75.
D. & G. N. Ry.
Branch lines, 27.84 miles at $75.
Western Express Company—
Soo Ry.
Branch lines, 30.42 miles at $50.

SARGENT COUNTY.

Northern Express Company—
N. P. Ry.
Branch lines, 37.066 miles at $75.
Great Northern Express Company—
G. N. Ry.
Branch lines, 46.63 miles at $75.
United States Express Company—
C., M. & St. P. Ry.
Branch lines, 17.20 miles at $75.
Western Express Company—
Soo Ry.
Branch lines, 36.73 miles at $50.

STARK COUNTY.

Northern Express Company—
N. P. Ry.
Main line, 58.851 miles at $75.

STEELE COUNTY.

Great Northern Express Company—
G. N. Ry.
Branch lines, 35.88 miles at $75.

STUTSMAN COUNTY.

Northern Express Company—
N. P. Ry.
Main line, 49.124 miles at $75.
Branch lines, 67.739 miles at $75.
Western Express Company—
Soo Ry.
Main line, 19.1 miles at $50.

TOWNER COUNTY.

Great Northern Express Company—
G. N. Ry.
Branch lines, 33.40 miles at $75.
Western Express Company—
Soo Ry.
Branch lines, 24.04 miles at $50.

TRAILL COUNTY.

Great Northern Express Company—
G. N. Ry.
Main line, 30.33 miles at $75.
Branch lines, 62.66 miles at $75.

WALSH COUNTY.

Northern Express Company—
N. P. Ry.
Branch lines, 30.193 miles at $75.
Great Northern Express Company—
G. N. Ry.
Main line, 24.92 miles at $75.
Branch lines, 42.26 miles at $75.
Western Express Company—
Soo Ry.
Branch lines, 69.39 miles at $50.

WARD COUNTY.

Great Northern Express Company—
G. N. Ry.
Main line, 92.06 miles at $75.
D. & G. N. Ry.
Branch lines, 32.31 miles at $75.

Western Express Company—
Soo Ry.
Main line, 98.42 miles at $50.
Branch lines, 59.90 miles at $50.

WELLS COUNTY.

Northern Express Company—
N. P. Ry.
Branch lines, 36.671 miles at $75.

Western Express Company—
Soo Ry.
Main line, 43.18 miles at $50.

WILLIAMS COUNTY.

Great Northern Express Company—
G. N. Ry.
Main line, 64.75 miles at $75.

Western Express Company—
Soo Ry.
Branch lines, 26.4 miles at $50.

The board then heard Mr. M. T. Sanders in behalf of the Pullman Car company and after hearing Mr. Sanders with regard to the assessment of that company they again took up the assessment of structures on town and city lots and in the following statement is given the percentages of increase or decrease which the board decided necessary to equalize the valuation as between counties:

REAL ESTATE—STRUCTURES AND OTHER IMPROVEMENTS ON TOWN AND CITY LOTS.

Moved by Mr. Gilbreath that for the purpose of equalizing the valuation of structures and improvements on town and city lots the following percentages of increase and decrease be made to equalize the valuation as between the counties of the state:

County	Increase Per Cent	Decrease Per Cent
Adams	.....	.....
Barnes	.....	.....
Benson	.....	.....
Billings	.....	.....
Bottineau	.....	.....
Bowman	.....	.....
Burleigh	.....	.....
Cass	.....	.....
Cavalier	60	.....
Dickey	.....	.....
Eddy	15	.....
Emmons	.....	.....
Foster	.....	.....
Grand Forks	.....	.....
Griggs	.....	.....
Hettinger	.....	.....
Kidder	.....	.....
LaMoure	.....	.....
Logan	.....	.....
McHenry	.....	.....
McIntosh	.....	.....
McKenzie	.....	.....
McLean	.....	.....
Mercer	.....	.....
Morton	35	.....
Nelson	15	.....
Oliver	20	.....
Pembina	.....	.....
Pierce	5	.....
Ramsey	.....	.....
Ransom	.....	.....
Richland	.....	.....
Rolette	.....	.....
Sargent	25	.....
Stark	10	.....
Steele	.....	.....
Stutsman	.....	.....
Towner	.....	.....
Traill	10	.....
Walsh	16 2-3	.....
Ward	.....	.....
Wells	20	.....
Williams	.....	50

Carried—all voting aye.

Mr. Watson of Fargo appeared before the board with regard to the assessment of the Fargo Street Railway company.

On motion duly made and seconded Mr. Peterson was excused until Tuesday noon, August 13th.

On motion duly made and seconded the board adjourned to 9 o'clock A. M. August 10th.

FIFTH DAY

FORENOON SESSION.

August 10, 1907.

The state board of equalization met in the auditor's office at nine o'clock A. M., pursuant to adjournment, Governor Burke presiding, members present: W. C. Gilbreath, T. F. McCue and H. L. Holmes, Albert Peterson being excused.

The board took up the assessment of telephone property in the state of North Dakota and Mr. Watson of Fargo and Mr. Lyons of Minneapolis, Minn., appeared in behalf of the North Dakota Independent Telephone company. Mr. Carmody of Hillsboro appeared before the board relative to the assessment of the telephone property belonging to the Kensal Telephone company, Cando Telephone Co., Abercrombie Telephone Co., Minot Telephone Co., Wheatland Telephone Co., Traill County Telephone Co., Red River Valley Telephone Co., Pomona Valley Telephone Co., Devils Lake Improvement Co., Great Northern Telephone Co., LaMoure County Telephone Co., Citizens Telephone Co., Hunter Telephone Co., and the New Rockford Telephone Co.

The forenoon was taken up hearing the arguments on behalf of telephone companies and on motion duly made and seconded the board adjourned until 2 o'clock P. M.

FIFTH DAY—AFTERNOON SESSION.

August 10, 1907.

The state board of equalization met in the auditor's office pursuant to adjournment, at 2 o'clock P. M., Governor Burke presiding.

Members present: W. C. Gilbreath, T. F. McCue and H. L. Holmes, Albert Peterson still being absent.

Mr. Watson and Mr. Flannery appeared before the board with regard to the assessment of elevator property, and Mr. S. Miller of Grand Forks appeared before the board relative to the assessment of goods and merchandise.

The board continued the equalization of assessment of goods and merchandise and the following statement shows the increase or decrease which the board found necessary in each county to equalize the assessed valuation of this class of property:

CLASS NO. 16—GOODS AND MERCHANDISE.

Moved by Mr. McCue that for the purpose of equalizing the valuation of goods and merchandise as between the several counties of the state, the following percentages of increase or decrease be made in the counties for which changes are shown:

County	Increase Per Cent	Decrease Per Cent
Adams	.....	.....
Barnes	15	.....
Benson	.....	.....
Billings	.....	.....
Bottineau	.....	.....
Bowman	.....	.....
Burleigh	10	.....
Cass	.....	.....
Cavalier	20	.....
Dickey	.....	.....
Eddy	.....	.....
Emmons	.....	.....
Foster	.....	.....
Grand Forks	.....	.....
Griggs	.....	.....
Hettinger	.....	.....
Kidder	10	.....
LaMoure	.....	.....
Logan	.....	.....
McHenry	.....	.....
McIntosh	.....	.....
McKenzie	.....	.....
McLean	.....	.....
Mercer	.....	.....
Morton	10	.....
Nelson	.....	.....
Oliver	.....	.....
Pembina	.....	.....
Pierce	20	.....
Ramsey	10	.....
Ransom	20	.....
Richland	10	.....
Rolette	.....	.....
Sargent	.....	.....
Stark	25	.....
Steele	10	.....
Stutsman	.....	.....
Towner	15	.....
Traill	25	.....
Walsh	35	.....
Ward	.....	.....
Wells	.....	.....
Williams	.....	50
Dunn (reported by Stark)	.....	.....
Old Williams (reported by Stark)	.....	.....

Carried—all voting aye.

After considering the returns by counties for personal property listed on the abstract under numbers 7, 12, 13, 14, 15, 17 and 18, it was moved by Mr. Holmes that no change be made in the above numbered classes according to the personal abstract, and which classes are designated in the following statement, which motion was duly seconded.

STATEMENT.

Class No. 7. Melodeons, organs and other musical instruments.
Class No. 12. Gold and silver plate and plated ware.
Class No. 13. Diamonds, watches and jewelry.
Class No. 14. Franchises, annuities, royalties, patent rights.
Class No. 15. Steamboats and vessels of every description.
Class No. 17. Manufacturers' materials and manufactured articles.
Class No. 18. Manufacturers' tools, implements and machinery, including engines and boilers.

On motion duly made and seconded, the board adjourned to nine o'clock Monday morning, August 12th.

SIXTH DAY

FORENOON SESSION.

August 12, 1907.

The state board of equalization met pursuant to adjournment in the state auditor's office, Governor Burke presiding.

Members present: H. L. Holmes, T. F. McCue and W. C. Gilbreath.

After carefully considering the returns of the several counties the board decided to make no changes in the following classes of property:

Class No. 6-A.	Sleighs and sleds.
Class No. 6-B.	Bicycles.
Class No. 6-C.	Wagons, carriages and all other wheeled vehicles.
Class No. 19.	Moneys other than that of banks, bankers or brokers.
Class No. 20.	Credits other than that of banks, bankers or brokers.
Class No. 21.	Bonds and stock other than bank stock.
Class No. 23.	Shares of capital stock, foreign companies and associations.
Class No. 24.	Stock and furniture of sample rooms, eating houses, billiard and similar tables.
Class No. 25-A	Elevators.
Class No. 25-B.	Warehouses and all others.
Class No. 25-C.	Grain therein.
Class No. 26.	Improvements, except plowing on U. S. or R. R. lands.
Class No. 27.	Gas and water mains and pipes.
Class No. 28.	All other property not included in the preceding 27 items.

The equalization of assessment among the counties was taken up for agricultural tools, implements and machinery, and the following statement will show the percentage of increase or decrease which the board decided would be necessary to equalize the assessed valuation of this class of property among the several counties of the state:

CLASS NO. 10—AGRICULTURAL TOOLS, IMPLEMENTS AND MACHINERY.

Moved bv Mr. Holmes, that for the purpose of equalizing the assessed valuation as between the several counties of the state, of agricultural tools, implements and machinery, the following percentages of increase or decrease be made in the counties for which changes are shown:

County	Increase Per Cent	Decrease Per Cent
Adams	.....	.....
Barnes	.....	.....
Benson	.....	.....
Billings	.....	.....
Bottineau	25	.....
Bowman	.....	.....
Burleigh	.....	.....
Cass	.....	.....
Cavalier	50	.....
Dickey	50	.....
Eddy	.....	.....
Emmons	.....	.....
Foster	.....	.....
Grand Forks	90	.....
Griggs	.....	.....
Hettinger	.....	.....
Kidder	.....	.....
LaMoure	30	.....
Logan	50	.....
McHenry	.....	.....
McIntosh	15	.....
McKenzie	.....	.....
McLean	.....	.....
Mercer	.....	.....
Morton	10	.....
Nelson	10	.....
Oliver	.....	.....
Pembina	.....	.....
Pierce	25	.....
Ramsey	25	.....
Ransom	100	.....
Richland	.....	.....
Rolette	.....	.....
Sargent	70	.....
Stark	.....	.....
Steele	50	.....
Stutsman	10	.....
Towner	20	.....
Traill	65	.....
Walsh	25	.....
Ward	.....	.....
Wells	10	.....
Williams	.....	.....
Dunn (reported by Stark)	.....	.....
Old Williams (reported by Stark)	.....	.....

Carried—all voting aye.

On motion duly made and seconded, the board adjourned to two o'clock, P. M.

SIXTH DAY—AFTERNOON SESSION.

August 12, 1907.

The state board of equalization met in the auditor's office at two o'clock, pursuant to adjournment, Governor Burke presiding.

Members present: W. C. Gilbreath and H. L. Holmes.

Absent: Albert Peterson and T. F. McCue.

Mr. Fowler of Fargo appeared in behalf of the Fargo Street Railway company and stated that this company had not furnished a report to the state board of equalization for the reason that the property had been assessed by the local assessor of the city of Fargo and that it was held by the attorneys of the company that the railway property should be assessed by the local assessor, and not by the state board of equalization.

After Mr. Fowler had been heard the board continued with the equalization and assessment of personal property and considered household furniture as returned by the counties.

The following statement will show the percentages of increase or decrease which the board found would be necessary to equalize the assessed valuation of household furniture as between the several counties of the state:

CLASS NO. 9—HOUSEHOLD FURNITURE.

Moved by Mr. Gilbreath, that for the purpose of equalizing the assessed valuation of household furniture as between the several counties of the state, the following percentages of increase or decrease be made for the counties in which changes are shown:

County	Increase Per Cent	Decrease Per Cent
Adams	.....	.....
Barnes	10	.....
Benson	50	.....
Billings	.....	.....
Bottineau	25	.....
Bowman	.....	.....
Burleigh	.....	.....
Cass	10	.....
Cavalier	100	.....
Dickey	70	.....
Eddy	150	.....
Emmons	.....	.....
Foster	15	.....
Grand Forks	15	.....
Griggs	.....	.....
Hettinger	.....	.....
Kidder	.....	.....
LaMoure	60	.....
Logan	300	.....
McHenry	60	.....
McIntosh	.....	.....
McKenzie	.....	.....
McLean	10	.....
Mercer	.....	.....
Morton	50	.....
Nelson	10	.....
Oliver	.....	.....
Pembina	.....	.....
Pierce	100	.....
Ramsey	50	.....
Ransom	60	.....
Richland	.....	.....
Rolette	50	.....
Sargent	150	.....
Stark	.....	.....
Steele	75	.....
Stutsman	10	.....
Towner	75	.....
Traill	70	.....
Walsh	35	.....
Ward	.....	.....
Wells	15	.....
Williams	.....	30
Dunn (reported by Stark)	.....	.....
Old Williams (reported by Stark)	.....	.....

Carried—all voting aye.

The equalization of assessment of pianofortes as returned by the counties was then taken up and in the following statement will be found the percentages of increase or decrease which were considered necessary by the board to equalize the assessed valuation as returned by the several counties.

CLASS NO. 8—PIANOFORTES.

Moved bv Mr. Holmes, that for the purpose of equalizing the as-sessed valuation of pianofortes as between the several counties of the state, the value be and is hereby fixed at $60.00 each and the percentages of increase or decrease shown in the following statement be made for the counties in which changes are shown:.

County	Increase Per Cent	Decrease Per Cent
Adams	.....	.....
Barnes	13	.....
Benson	5	.....
Billings	.....	.....
Bottineau	.....	33
Bowman	.....	40
Burleigh	.....	.....
Cass	.....	5
Cavalier	24	.....
Dickey	15	.....
Eddy	4	.....
Emmons	4	.....
Foster	.....	.....
Grand Forks	.....	.....
Griggs	3	.....
Hettinger	27	.....
Kidder	.....	21
LaMoure	.....	.....
Logan	.....	8
McHenry	19	.....
McIntosh	32	.....
McKenzie	.....	35
McLean	11	.....
Mercer	200	.....
Morton	14	.....
Nelson	.....	8
Oliver	90	.....
Pembina	.....	.....
Pierce	.....	.....
Ramsey	33	.....
Ransom	11	.....
Richland	21	.....
Rolette	6	.....
Sargent	.....	3
Stark	14	.....
Steele	20	.....
Stutsman	.....	6
Towner	4	.....
Traill	50	.....
Walsh	19	.....
Ward	19	.....
Wells	28	.....
Williams	.....	21
Dunn (reported by Stark)	.....	.....
Old Williams (reported by Stark)	.....	.....

Carried—all voting aye.

CLASS NO. 1—HORSES ONE YEAR OLD.

Moved by Mr. Holmes, that for the purpose of equalizing the assessed valuation of horses one year old between the several counties of the state, the value be fixed at $14.00 and the following percentages of increase or decrease be made to equal the equalized value, in counties for which changes are shown:

County	Increase Per Cent	Decrease Per Cent
Adams	39	.....
Barnes	.....	3
Benson	.....	.....
Billings	4	.....
Bottineau	.....	.....
Bowman	.....	.....
Burleigh	.....	.....
Cass	.....	.....
Cavalier	39	.....
Dickey	.....	5
Eddy	5	.....
Emmons	.....	.....
Foster	.....	.....
Grand Forks	.....	.....
Griggs	.....	.....
Hettinger	.....	.....
Kidder	.....	29
LaMoure	.....	29
Logan	.....	12
McHenry	39	.....
McIntosh	2	.....
McKenzie	.....	.....
McLean	.....	2
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	30	.....
Pembina	.....	.....
Pierce	.....	.....
Ramsey	.....	.....
Ransom	.....	.....
Richland	4	.....
Rolette	.....	.....
Sargent	16	.....
Stark	.....	.....
Steele	.....	.....
Stutsman	.....	7
Towner	6	.....
Traill	.....	.....
Walsh	16	.....
Ward	25	.....
Wells	.....	7
Williams	.....	.....
Dunn (reported by Stark)	.....	.....
Old Williams (reported by Stark)	.....	.....

Carried—all voting aye.

CLASS NO. 1—HORSES TWO YEARS OLD.

Moved by Mr. Gilbreath, that for the purpose of equalizing the assessed valuation of horses two years old, as between the several counties of the state, the value be fixed at $22.00 each, and that the following percentages of increase or decrease be made in the counties for which changes are made to equal the equalized value:

County	Increase Per Cent	Decrease Per Cent
Adams	8	.....
Barnes	.....	.....
Benson	.....	.....
Billings	10	.....
Bottineau	.....	.....
Bowman	3	.....
Burleigh	.....	.....
Cass	.....	.....
Cavalier	10	.....
Dickey	.....	.....
Eddy	.....	.....
Emmons	.....	3
Foster	.....	12
Grand Forks	.....	.....
Griggs	.....	.....
Hettinger	8	.....
Kidder	.....	27
LaMoure	.....	27
Logan	.....	26
McHenry	9	.....
McIntosh	9	.....
McKenzie	.....	4
McLean	.....	.....
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	2	.....
Pembina	.....	.....
Pierce	.....	.....
Ramsey	3	.....
Ransom	.....	4
Richland	9	.....
Rolette	.....	2
Sargent	9	.....
Stark	.....	.....
Steele	.....	.....
Stutsman	.....	11
Towner	6	.....
Traill	.....	.....
Walsh	15	.....
Ward	19	.....
Wells	.....	20
Williams	.....	.....
Dunn (reported by Stark)	.....	.....
Old Williams (reported by Stark)	.....	.....

Carried—all voting aye.

CLASS NO. 1—HORSES THREE YEARS OLD AND OVER.

Moved by Mr. Holmes, that for the purpose of equalizing the valuation of horses three years and over, the value be fixed at $34, and that the following percentages of increase and decrease be made in the counties for which changes are shown to equal the equalized valuation:

County	Increase Per Cent	Decrease Per Cent
Adams	.....	17
Barnes	.....	.....
Benson	.....	.....
Billings	26	.....
Bottineau	.....	.....
Bowman	2	.....
Burleigh	.....	.....
Cass	.....	.....
Cavalier	13	.....
Dickey	.....	2
Eddy	6	.....
Emmons	.....	.....
Foster	.....	.....
Grand Forks	.....	.....
Griggs	.....	2
Hettinger	.....	2
Kidder	.....	4
LaMoure	.....	15
Logan	.....	17
McHenry	.....	3
McIntosh	.....	.....
McKenzie	.....	11
McLean	18	.....
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	16	.....
Pembina	.....	2
Pierce	.....	.....
Ramsey	2	.....
Ransom	.....	2
Richland	6	.....
Rolette	.....	2
Sargent	13	.....
Stark	.....	.....
Steele	.....	.....
Stutsman	.....	14
Towner	.....	3
Traill	.....	.....
Walsh	4	.....
Ward	12	.....
Wells	.....	15
Williams	.....	3
Dunn (reported by Stark)	.....	.....
Old Williams (reported by Stark)	.....	.....

Carried—all voting aye.

CLASS NO. 1—HORSES—STALLIONS KEPT FOR SERVICE.

Moved by Mr. Gilbreath, that for the purpose of equalizing the assessed valuation of stallions kept for service, as between the counties of the state, the value be fixed at $150.00 and that the following percentages of increase or decrease be made to equal the equalized valuation in the counties shown:

County	Increase Per Cent	Decrease Per Cent
Adams	.....	10
Barnes	10	.....
Benson	.....	.....
Billings	.....	.....
Bottineau	5	.....
Bowman	.....	.....
Burleigh	.....	.....
Cass	.....	.....
Cavalier	23	.....
Dickey	.....	25
Eddy	.....	.....
Emmons	.....	.....
Foster	.....	.....
Grand Forks	.....	.....
Griggs	7	.....
Hettinger	17	.....
Kidder	.....	.....
LaMoure	7	.....
Logan	7	.....
McHenry	.....	.....
McIntosh	7	.....
McKenzie	1	.....
McLean	.....	4
Mercer	.....	.....
Morton	20	.....
Nelson	.....	.....
Oliver	25	.....
Pembina	.....	.....
Pierce	.....	.....
Ramsey	32	.....
Ransom	.....	.....
Richland	20	.....
Rolette	3	.....
Sargent	25	.....
Stark	.....	.....
Steele	5	.....
Stutsman	46	.....
Towner	52	.....
Traill	.....	.....
Walsh	20	.....
Ward	32	.....
Wells	.....	46
Williams	.....	33
Dunn (reported by Stark)	.....	.....
Old Williams (reported by Stark)	.....	.....

Carried—all voting aye.

CLASS NO. 2—CATTLE ONE YEAR OLD.

Moved by Mr. Holmes, that for the purpose of equalizing the valuation of cattle one year old, as assessed in the several countes of the state, the value be fixed at $5.00 each and the following percentages of increase or decrease be made to equal the equalized value:

County	Increase Per Cent	Decrease Per Cent
Adams	.....	34
Barnes	.....	.....
Benson	66	.....
Billings	66	.....
Bottineau	.....	.....
Burleigh	.....	16
Cass	.....	.....
Cavalier	.....	.....
Dickey	.....	.....
Eddy	.....	.....
Emmons	.....	.....
Foster	.....	16
Griggs	.....	.....
Hettinger	.....	2
Kidder	.....	38
LaMoure	22	.....
McHenry	.....	.....
McIntosh	.....	.....
McKenzie	.....	4
McLean	.....	7
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	25	.....
Pembina	.....	.....
Pierce	.....	17
Ramsey	.....	.....
Ransom	.....	.....
Richland	25	.....
Rolette	.....	.....
Sargent	.....	.....
Stark	.....	16
Steele	25	.....
Stutsman	.....	.....
Towner	66	.....
Traill	.....	.....
Walsh	5	.....
Ward	.....	15
Wells	.....	.....
Williams	.....	15
Dunn (represented by Stark)	.....	16
Old Williams (represented by Stark)	.....	16

Carried—all voting aye.

CLASS NO. 2—CATTLE TWO YEARS OLD.

Moved by Mr. Gilbreath, that for the purpose of equalizing the assessed valuation of cattle two years old as assessed by the several counties of the state, the value be fixed at $10 each and that the following changes be made in the counties for which changes are shown:

County	Increase Per Cent	Decrease Per Cent
Adams	6	.....
Barnes	.....	.....
Benson	25	.....
Billings	.....	.....
Bottineau	.....	.....
Bowman	.....	.....
Burleigh	.....	.....
Cass	.....	.....
Cavalier	24	.....
Dickey	.....	.....
Eddy	.....	.....
Emmons	.....	.....
Foster	.....	.....
Grand Forks	25	.....
Griggs	.....	.....
Hettinger	.....	12
Kidder	.....	.....
LaMoure	24	.....
Logan	.....	12
McHenry	.....	.....
McIntosh	.....	.....
McKenzie	.....	.....
McLean	21	.....
Mercer	.....	.....
Morton	.....	.....
Nelson	25	.....
Oliver	42	.....
Pembina	.....	.....
Pierce	.....	.....
Ramsey	4	.....
Ransom	.....	.....
Richland	42	.....
Rolette	.....	.....
Sargent	25	.....
Stark	.....	.....
Steele	25	.....
Stutsman	25	.....
Towner	97	.....
Traill	.....	.....
Walsh	25	.....
Ward	24	.....
Wells	26	.....
Williams	6	.....
Dunn (reported by Stark)	.....	.....
Old Williams (reported by Stark)	.....	.....

Carried—all voting aye.

CLASS NO. 2—CATTLE—COWS THREE YEARS OLD AND OVER.

Moved by Mr. Gilbreath, that for the purpose of equalizing the assessed valuation of cattle three years old and over, as between the several counties of the state, the value be fixed at $9.00 each and that the following percentages of increase or decrease be made in the counties for which changes are shown:

County	Increase Per Cent	Decrease Per Cent
Adams	.....	36
Barnes	.....	11
Benson	.....	10
Billings	.....	10
Bottineau	.....	10
Bowman	.....	10
Burleigh	.....	10
Cass	.....	10
Cavalier	.....	10
Dickey	.....	10
Eddy	.....	10
Emmons	.....	10
Foster	.....	25
Grand Forks	.....	10
Griggs	.....	10
Hettinger	.....	18
Kidder	.....	11
LaMoure	.....	11
Logan	.....	25
McHenry	.....	25
McIntosh	.....	10
McKenzie	.....	16
McLean	.....	14
Mercer	.....	10
Morton	.....	10
Nelson	.....	10
Oliver	.....	.....
Pembina	.....	25
Pierce	.....	11
Ramsey	.....	40
Ransom	.....	10
Richland	.....	10
Rolette	.....	11
Sargent	.....	11
Stark	.....	10
Steele	.....	10
Stutsman	.....	12
Towner	12	.....
Traill	.....	10
Walsh	.....	10
Ward	.....	10
Wells	.....	25
Williams	.....	36
Dunn (represented by Stark)	.....	10
Old Williams (represented by Stark)	.....	10

Carried—all voting aye.

CLASS NO. 2—WORK OXEN.

Moved by Mr. Holmes, that for the purpose of equalizing the assessed valuation of work oxen, as between the several counties of the state, the value be fixed at $16.00 each, and the following percentages of increase or decrease be made in the counties for which the changes are shown:

County	Increase Per Cent	Decrease Per Cent
Adams	.....	36
Barnes	.....	.....
Benson	.....	.....
Billings	14	.....
Bottineau	.....	.....
Bowman	.....	.....
Burleigh	4	.....
Cass	.....	20
Cavalier	7	.....
Dickey	7	.....
Eddy	3	.....
Emmons	13	.....
Foster	.....	24
Grand Forks	60	.....
Griggs	12	.....
Hettinger	3	.....
Kidder	.....	18
LaMoure	28	.....
Logan	.....	19
McHenry	7	.....
McIntosh	.....	.....
McKenzie	.....	12
McLean	.....	.....
Mercer	.....	.....
Morton	7	.....
Nelson	.....	.....
Oliver	.....	16
Pembina	.....	6
Pierce	.....	.....
Ramsey	2	.....
Ransom	.....	.....
Richland	.....	.....
Rolette	8	.....
Sargent	3	.....
Stark	.....	.....
Steele	60	.....
Stutsman	4	.....
Towner	13	.....
Traill	.....	.....
Walsh	7	.....
Ward	5	.....
Wells	.....	5
Williams	.....	27
Dunn (reported by Stark)	.....	.....
Old Williams (reported by Stark)	.....	.....

Carried—all voting aye.

CLASS NO. 2—CATTLE—ALL OTHERS, THREE YEARS OLD AND OVER.

Moved by Mr. Gilbreath, that for the purpose of equalizing the several counties of the state, the value be fixed at $15.00 each and the following percentages of increase or decrease be made to equal the assessed valuation:

County	Increase Per Cent	Decrease Per Cent
Adams	.....	.....
Barnes	.....	2
Benson	.....	.....
Billings	15	.....
Bottineau	.....	4
Bowman	.....	6
Burleigh	.....	.....
Cass	.....	6
Cavalier	.....	.....
Dickey	2	.....
Eddy	.....	6
Emmons	.....	6
Foster	.....	.....
Grand Forks	50	.....
Griggs	.....	.....
Hettinger	.....	24
Kidder	.....	24
LaMoure	.....	.....
Logan	6	.....
McHenry	.....	.....
McIntosh	.....	2
McKenzie	.....	8
McLean	15	.....
Mercer	.....	6
Morton	.....	6
Nelson	.....	6
Oliver	36	.....
Pembina	.....	.....
Pierce	.....	5
Ramsey	.....	4
Ransom	.....	.....
Richland	1	.....
Rolette	.....	.....
Sargent	.....	3
Stark	.....	6
Steele	.....	.....
Stutsman	1	.....
Towner	1	.....
Traill	.....	6
Walsh	.....	.....
Ward	16	.....
Wells	3	.....
Williams	.....	15
Dunn (reported by Stark)	.....	.....
Old Williams (reported by Stark)	.....	.....

Carried—all voting aye.

CLASS NO. 3—MULES AND ASSES ONE YEAR OLD.

Moved by Mr. Holmes, that for the purpose of equalizing the assessed valuation of mules and asses, one year old, as between the several counties of the state, the value be fixed at $15.00 and the following percentages of increase or decrease be made in the counties for which changes are shown:

County	Increase Per Cent	Decrease Per Cent
Adams	50	.....
Barnes	7	.....
Benson	.....	.....
Billings	.....	.....
Bottineau	.....	.....
Bowman	.....	60
Burleigh	.....	54
Cass	.....	43
Cavalier	67	.....
Dickey	.....	4
Eddy	.....	.....
Emmons	.....	28
Foster	3	.....
Grand Forks	1	.....
Griggs	3	.....
Hettinger	1	.....
Kidder	.....	25
LaMoure	.....	23
Logan	.....	33
McHenry	50	.....
McIntosh	17	.....
McKenzie	.....	25
McLean	.....	17
Mercer	.....	.....
Morton	15	.....
Nelson	15	.....
Oliver	.....	.....
Pembina	.....	.....
Pierce	6	.....
Ramsey	15	.....
Ransom	15	.....
Richland	.....	4
Rolette	21	.....
Sargent	25	.....
Stark	.....	.....
Steele	15	.....
Stutsman	.....	5
Towner	16	.....
Traill	.....	.....
Walsh	.....	.....
Ward	12	.....
Wells	.....	.....
Williams	.....	50
Dunn (reported by Stark)	.....	.....
Old Williams (reported by Stark)	.....	.....

Carried—all voting aye.

CLASS NO. 3—MULES AND ASSES TWO YEARS OLD.

Moved by Mr. Gilbreath, that for the purpose of equalizing the assessed valuation of mules and asses, two years old, as between the several counties of the state, the valuation be fixed at $22.00 each and that the following percentages of increase or decrease be made in the counties for which changes are shown:

County	Increase Per Cent	Decrease Per Cent
Adams	.....	56
Barnes	.....	2
Benson	.....	.....
Billings	.....	.....
Bottineau	.....	1
Bowman	.....	.....
Burleigh	.....	.....
Cass	.....	27
Cavalier	65	.....
Dickey	.....	2
Eddy	2	.....
Emmons	.....	24
Foster	.....	12
Grand Forks	.....	.....
Griggs	.....	.....
Hettinger	.....	.....
Kidder	.....	27
LaMoure	.....	27
Logan	.....	27
McHenry	10	.....
McIntosh	.....	4
McKenzie	.....	34
McLean	.....	.....
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	10	.....
Pembina	.....	.....
Pierce	.....	.....
Ramsey	4	.....
Ransom	.....	.....
Richland	10	.....
Rolette	5	.....
Sargent	10	.....
Stark	.....	.....
Steele	.....	.....
Stutsman	.....	12
Towner	10	.....
Traill	.....	.....
Walsh	.....	.....
Ward	5	.....
Wells	.....	21
Williams	.....	18
Dunn (reported by Stark)	.....	.....
Old Williams (reported by Stark)	.....	.....

Carried—all voting aye.

CLASS NO. 3—MULES AND ASSES THREE YEARS OLD AND OVER.

Moved by Mr. Holmes, that for the purpose of equalizing the valuation of mules and asses three years old and over as between the several counties of the state, that the valuation be fixed at $33, and that the following changes of percentage be made in the counties for which changes are shown:

County	Increase Per Cent	Decrease Per Cent
Adams	.....	33
Barnes	3	.....
Benson	.....	.....
Billings	.....	.....
Bottineau	.....	.....
Bowman	550	.....
Burleigh	.....	3
Cass	.....	2
Cavalier	9	.....
Dickey	.....	5
Eddy	.....	.....
Emmons	.....	7
Foster	.....	6
Grand Forks	.....	.....
Griggs	.....	1
Hettinger	6	.....
Kidder	.....	18
LaMoure	.....	26
Logan	.....	14
McHenry	.....	6
McIntosh	7	.....
McKenzie	.....	23
McLean	7	.....
Mercer	.....	3
Morton	.....	5
Nelson	.....	3
Oliver	116	.....
Pembina	.....	.....
Pierce	1	.....
Ramsey	3	.....
Ransom	.....	5
Richland	.....	.....
Rolette	2	.....
Sargent	10	.....
Stark	.....	3
Steele	.....	3
Stutsman	.....	16
Towner	.....	4
Traill	.....	.....
Walsh	10	.....
Ward	7	.....
Wells	.....	14
Williams	.....	8
Dunn (reported by Stark)	.....	.....
Old Williams (reported by Stark)	.....	.....

Carried—all voting aye.

CLASS NO. 4—SHEEP.

Moved by Mr. Gilbreath, that for the purpose of equalizing the assessed valuation of sheep as between the several counties of the state, that the following changes by percentages be made in the counties for which changes are shown and that the valuation be fixed at $1.50 each:

County	Increase Per Cent	Decrease Per Cent
Adams	.....	25
Barnes	.....	.....
Benson	15	.....
Billings	.....	.....
Bottineau	.....	.....
Bowman	.....	.....
Burleigh	50	.....
Cass	.....	.....
Cavalier	.....	2
Dickey	.....	.....
Eddy	.....	.....
Emmons	.....	.....
Foster	19	.....
Grand Forks	.....	25
Griggs	.....	.....
Hettinger	.....	.....
Kidder	.....	.....
LaMoure	50	.....
Logan	.....	2
McHenry	.....	1
McIntosh	.....	2
McKenzie	.....	.....
McLean	13	.....
Mercer	8	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	.....	.....
Pembina	.....	.....
Pierce	5	.....
Ramsey	.....	.....
Ransom	.....	6
Richland	4	.....
Rolette	4	.....
Sargent	5	.....
Stark	.....	.....
Steele	.....	.....
Stutsman	.....	.....
Towner	50	.....
Traill	.....	.....
Walsh	20	.....
Ward	43	.....
Wells	2	.....
Williams	.....	38
Dunn (reported by Stark)	.....	.....
Old Williams (reported by Stark)	.....	.....

Carried—all voting aye.

CLASS NO. 5—HOGS.

Moved by Mr. Holmes, that for the purpose of equalizing the assessed valuation of hogs, as between the several counties of the state, the valuation be fixed at $3.00 each, and the following changes by percentage be made in the counties for which changes are shown:

County	Increase Per Cent	Decrease Per Cent
Adams	6	.....
Barnes	.....	.....
Benson	.....	.....
Billings	.....	.....
Bottineau	5	.....
Bowman	.....	13
Burleigh	.....	.....
Cass	.....	.....
Cavalier	46	.....
Dickey	50	.....
Eddy	.....	.....
Emmons	.....	.....
Foster	.....	.....
Grand Forks	.....	.....
Griggs	.....	.....
Hettinger	7	.....
Kidder	5	.....
LaMoure	.....	.....
Logan	5	.....
McHenry	.....	.....
McIntosh	17	.....
McKenzie	.....	.....
McLean	55	.....
Mercer	.....	.....
Morton	.....	.....
Nelson	20	.....
Oliver	18	.....
Pembina	.....	.....
Pierce	.....	8
Ramsey	7	.....
Ransom	.....	.....
Richland	50	.....
Rolette	4	.....
Sargent	.....	.....
Stark	.....	.....
Steele	.....	.....
Stutsman	27	.....
Towner	50	.....
Traill	.....	.....
Walsh	20	.....
Ward	.....	.....
Wells	.....	.....
Williams	.....	.....
Dunn (reported by Stark)	.....	.....
Old Williams (reported by Stark)	.....	.....

Carried—All voting aye.

CLASS NO. 11-A—SEPARATORS AND HORSEPOWERS.

Moved by Mr. Holmes, that for the purpose of equalizing the assessed valuation of separators and horsepowers as between the several counties of the state, the following percentages of increase or decrease be made in the counties for which changes are shown:

County	Increase Per Cent	Decrease Per Cent
Adams	.....	.....
Barnes	23	.....
Benson	14	.....
Billings	.....	16
Bottineau	6	.....
Bowman	.....	37
Burleigh	.....	28
Cass	14	.....
Cavalier	89	.....
Dickey	42	.....
Eddy	.....	13
Emmons	7	.....
Foster	.....	.....
Grand Forks	48	.....
Griggs	.....	27
Hettinger	.....	29
Kidder	.....	35
LaMoure	21	.....
Logan	.....	50
McHenry	13	.....
McIntosh	3	.....
McKenzie	42	.....
McLean	.....	47
Mercer	.....	.....
Morton	48	.....
Nelson	30	.....
Oliver	25	.....
Pembina	.....	.....
Pierce	.....	.....
Ramsey	38	.....
Ransom	28	.....
Richland	23	.....
Rolette	13	.....
Sargent	15	.....
Stark	.....	38
Steele	28	.....
Stutsman	.....	20
Towner	7	.....
Traill	.....	.....
Walsh	25	.....
Ward	45	.....
Wells	23	.....
Williams	.....	60
Dunn (represented by Stark)	.....	34
Old Williams (represented by Stark)	101	.....

Carried—all voting aye.

CLASS NO. 11-B—ENGINES AND BOILERS.

Moved by Mr. Gilbreath, that for the purpose of equalizing the assessed valuation of engines and boilers, as between the several counties of the state, the following percentages of increase or decrease be made in the counties for which changes are shown:

County	Increase Per Cent	Decrease Per Cent
Adams	.....	60
Barnes	24	.....
Benson	20	.....
Billings	.....	49
Bottineau	35	.....
Bowman	.....	.....
Burleigh	5	.....
Cass	8	.....
Cavalier	108	.....
Dickey	56	.....
Eddy	49	.....
Emmons	.....	.....
Foster	25	.....
Grand Forks	78	.....
Griggs	.....	8
Hettinger	.....	60
Kidder	.....	38
LaMoure	16	.....
Logan	.....	38
McHenry	10	.....
McIntosh	.....	2
McKenzie	127	.....
McLean	.....	5
Mercer	.....	.....
Morton	30	.....
Nelson	40	.....
Oliver	81	.....
Pembina	6	.....
Pierce	48	.....
Ramsey	54	.....
Ransom	48	.....
Richland	10	.....
Rolette	.....	15
Sargent	57	.....
Stark	.....	33
Steele	25	.....
Stutsman	16	.....
Towner	50	.....
Traill	6	.....
Walsh	42	.....
Ward	68	.....
Wells	10	.....
Williams	.....	53
Dunn (represented by Stark)	.....	32
Old Williams (represented by Stark)	.....	.....

Carried—all voting aye.

On motion duly made and seconded, the board adjourned to nine o'clock, Tuesday morning, August 13th.

SEVENTH DAY

FORENOON SESSION.

August 13, 1907.

The state board of equalization met at the auditor's office at nine o'clock A. M., pursuant to adjournment, Governor Burke presiding, all members present.

Mr. Sandager of Ransom county appeared before the board relative to the assessment of bank stock.

After hearing Mr. Sandager the board took up the assessment of telegraph companies, and, owing to the fact that the Western Union Telegraph Company's report were not all in, the assessment of that company was postponed until such time as complete reports were filed.

Mr. McCue offered the following resolution and moved its adoption:

Resolved, That the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and the same is hereby assessed upon its one thousand one hundred eight (1,108) miles of telegraph line owned by the said railway company and operated and controlled as the "Commercial Telegraph Department" of the Minneapolis, St. Paul & Sault Ste. Marie Railway Company, for the sum of fifty-five thousand four hundred ($55,400) dollars, the same being at the rate of fifty ($50) dollars per mile upon the above named railway company's telegraph line used for commercial purposes in the State of North Dakota for the year 1907. The above assessment is made upon the following items:

Franchise, 1,108 miles at $25 per mile	$27,700
All other property, 1,108 miles at $25 per mile	27,700
Total	$55,400

Mr. Lanterman of Mandan appeared before the board with regard to the assessment of shares of bank stock.

After hearing Mr. Lanterman, the board took up the assessment of car equipment companies as provided by chapter 26 of the session laws of 1907.

The reports filed in compliance with the law just mentioned proved to be very unsatisfactory and it was found that under the law it was practically impossible to assess this class of property as is provided by the laws of 1907.

Therefore, Mr. Gilbreath was appointed to look up the assessment of this class of property and to report his findings to the board.

The board then took up the assessment of telephone companies, and, after some discussion regarding the assessment of this class of property and after consideration of the reports then on file, Mr. McCue and Mr. Peterson were appointed a committee to fix the assessment of telephone companies so far as providing for the board a tabulated statement showing by counties the number of miles of line and exchanges located therein and to file such report with the board.

On motion duly made and seconded the board adjourned to two o'clock P. M.

SEVENTH DAY—AFTERNOON SESSION.

August 13, 1907.

The state board of equalization met in the auditor's office at two o'clock pursuant to adjournment, Governor Burke presiding, all members present.

The board took up the assessment of shares of bank stock and a committee, appointed by the North Dakota Bankers' Association, appeared before the board with regard to the assessment of shares of bank stock in the several counties of the state for the year 1907. On the said committee were the following: F. W. Cathro of Bottineau, John Tracy of Valley City and T. S. Hunt of Mandan, Mr. Cummings of Mandan, Andrew Sandager of Lisbon, and W. C. Macfadden of Fargo.

After hearing the several members of the committee the board proceeded to equalize the assessment of shares of bank stock. The following statement will show the percentages of increase or decrease which the board decided were necessary to equalize the assessed valuation as between the several counties of the state.

CLASS NO. 22—SHARES OF BANK STOCK.

Moved bv Mr. Peterson that for the purpose of equalizing the assessed valuation of shares of bank stock as between the several counties of the state, the following percentage of increase or decrease be made in the counties for which changes are shown:

County	Increase Per Cent	Decrease Per Cent
Adams	.....	.....
Barnes	12	.....
Benson	.....	20
Billings	.....	10
Bottineau	20	.....
Bowman	.....	.....
Burleigh	.....	60
Cass	.....	.....
Cavalier	33 1-3	.....
Dickey	.....	33 1-3
Eddy	.....	20
Emmons	.....	10
Foster	.....	20
Grand Forks	.....	.....
Griggs	.....	.....
Hettinger	.....	.....
Kidder	.....	.....
LaMoure	.....	.....
Logan	.....	20
McHenry	.....	33 1-3
McIntosh	.....	20
McKenzie	.....	.....
McLean	.....	.....
Mercer	.....	.....
Morton	.....	33 1-3
Nelson	.....	20
Oliver	.....	.....
Pembina	.....	20
Pierce	.....	10
Ramsey	.....	.....
Ransom	.....	33 1-3
Richland	20	.....
Rolette	.....	33 1-3
Sargent	.....	33 1-3
Stark	.....	.....
Steele	.....	20
Stutsman	.....	20
Towner	60	.....
Traill	.....	.....
Walsh	.....	.....
Ward	.....	33 1-3
Wells	.....	20
Williams	.....	50
Dunn (represented by Stark)	.....	.....
Old Williams (represented by Stark)	.....	.....

Carried—all voting aye.

The board took up the assessment of car equipment companies as provided by chapter 216 of the laws of 1907, and after duly considering the assessment of this class of property, Mr. Gilbreath offered the following resolution and moved its adoption:

Resolved, That the following named companies operating and owning private car lines, freight and refrigerator car lines, and tank car lines, as provided by chapter 216 of the laws of 1907 of the State of North Dakota, be assessed upon the following valuations as shown for each company for the year 1907, the state levv to be used in determining the amount of tax each company owes the state, and such tax shall be paid direct to the state treasurer:

PRIVATE CAR LINES.

	Amount	Tax
Armour Car Line	$13,827.96	$553.12
American Refrigerator Transit Co.	867.69	34.70
Arms Palace House Car Co.	648.56	25.94
Bay Terminal	96.55	3.86
Cudahy Refrigerator Line	1,654.49	66.18
J. I. Case & Co.	168.97	6.75
Craig Oil Co.	210.77	8.43
Cold Blast Tranp. Co.	814.57	32.58
Doud Stock Car Co.	596.44	23.85
Fox River Dispatch	476.51	19.06
H. J. Heinz Co.	266.68	10.67
Libby, McNeil & Libby	485.42	19.42
Merchants Dispatch Tranp. Co.	2,603.00	104.12
Mather Horse & Stock Car Co.	762.38	30.50
Missouri River Dispatch	309.38	12.38
Milwaukee Regr. Transit	2,599.69	103.98
New York Refgr. Dispatch Line	458.17	18.33
National Car Line	1,776.12	71.06
National Dispatch Line	305.48	12.22
North & South Rolling Stock Co.	394.27	15.77
Provision Dealers Dispatch	552.13	22.08
Produce Shippers Dispatch	144.68	5.78
Pacific Fruit Express	91.49	3.66
Seattle Brewing & Malt Co.	236 34	9.45
Streets Western Stable Car Co.	34,413.23	1,376.53
Swift's Refrigerator Line	10,544.11	421.18
Santa Fe Refrigerator Dispatch	804.90	32.20
St. Louis Refrigerator Line	2,551.19	102.05
Union Tank Line	9,511.03	380.44
Union Refrigerator Transit	9.683.36	387.33
Hicks Cattle Car Co.	1,774.43	70.98
Canda Cattle Car Co.	1,673.07	66.92
Chicago Refgr. Dispatch	17.89	.71
H. Booth & Co.	20.75	.22
Chicago, New York & Boston	48.73	1.94
Venice Tranp. Co.	51.37	2.05
Cleveland Provision Co.	47.13	2.35
Fox River Co.	39.22	1.36
Stieger & Co.	53.23	2.12
Quaker City Live Stock	49.01	1.96
Midland Linseed Dispatch	16.24	.65
Duluth Brewing Co.	20.98	.84
Freedom Oil Works	14.36	.57
Menasha Wooden Ware Co.	24.23	.97
Overland Refgr. Express	56.67	2.26
Penn Refining Co.	33.46	1.33
Stark Heater Car Co.	22.62	.90
Chicago Refgr. Dispatch	46.70	1.86
Western Heater Dispatch	14.50	.58
Total		$4,074.19

On motion duly made and seconded the state board of equalization adjourned to two o'clock P. M., Wednesday, August 14, 1907.

EIGHTH DAY

FORENOON SESSION.

August 14, 1907.

The state board of equalization met pursuant to adjournment in the state auditor's office at nine o'clock A. M., Governor Burke presiding.

Members present: Peterson, McCue and Gilbreath. Mr. Holmes was excused on account of illness.

Mr. Gilbreath was elected secretary pro tem. of the board.

The assessment of the telephone property in the state of North Dakota was taken up and the assessment of that class of property, for the companies reported, was considered.

Upon the motion duly made and seconded the board adjourned to two o'clock P. M.

EIGHTH DAY—AFTERNOON SESSION.

August 14, 1907.

The state board of equalization met in the state auditor's office pursuant to adjournment, Governor Burke presiding.

Members present: Peterson, McCue and Gilbreath, Mr. Holmes being excused on account of illness.

Mr. Gilbreath acting secretary.

On motion made by Mr. McCue, and duly seconded, the state board of equalization adjourned to nine o'clock, Thursday morning, August 22, 1907.

NINTH DAY

FORENOON SESSION.

August 22, 1907.

The state board of equalization met in the auditor's office at nine o'clock A. M., pursuant to adjournment, Governor Burke presiding.

Members present: Peterson, McCue and Holmes. Absent: Gilbreath.

Mr. Peterson offered the following resolution and moved its adoption:

Resolved, That the Valley City Street and Interurban Railway Company, at Valley City, be and is hereby assessed upon its franchise, roadway, roadbed rails and rolling stock of its one and one-half (1.5) miles of line in the County of Barnes, State of North Dakota, for the sum of three thousand ($3,000) dollars, being at the rate of two thousand ($2,000) dollars per mile upon the said items as follows:

Franchise at $160 per mile	$240
Roadway at $160 per mile	240
Roadbed at $320 per mile	480
Rails at $680 per mile	1,020
Rolling stock at $680 per mile	1,020
Total	$3,000

And that the Grand Forks Transit Company, at Grand Forks, North Dakota, be and the same is herebv assessed upon its franchise, roadway, roadbed, rails and rolling stock of its two and one-half (2.5) miles of line in the County of Grand Forks, State of North Dakota, for the sum of three thousand seven hundred fiftv ($3,750) dollars, being at the rate of fifteen hundred dollars ($1,500) per mile upon the said items as follows:

Franchise at $100 per mile	$250
Roadway at $100 per mile	250
Roadbed at $200 per mile	500
Rails at $600 per mile	1,500
Rolling stock at $500 per mile	1,250
Total	$3,750

And that the Fargo & Moorhead Street Railway Company of Fargo, North Dakota, be and the same is hereby assessed upon its franchise, roadbed, roadway, rails and rolling stock of its seven and forty-four hundredths (7.44) miles of line in the County of Cass, State of North Dakota, for the sum of twenty-two thousand three hundred twenty ($22,320) dollars, being at the rate of three thousand ($3,000) dollars per mile upon the said items as follows:

Franchise, 7.44 miles at $150 per mile	$1,116
Roadway, 7.44 miles at $375 per mile	2,790
Roadbed, 7.44 miles at $375 per mile	2,790
Rails at $1,350 per mile	10,044
Rolling stock, 7.44 miles at $750 per mile	5,580
Total	$22,320

Carried—all voting aye.

The board then took up the assessment of telephone companies in the state of North Dakota.

Upon motion duly made and seconded the board adjourned to two o'clock P. M.

NINTH DAY—AFTERNOON SESSION.

August 22, 1907.

The state board of equalization met in the state auditor's office at 2 o'clock P. M., pursuant to adjournment, Governor Burke presiding.

Members present: McCue, Peterson and Holmes; absent: Gilbreath.

The Western Union Telegraph Company having furnished the state board of equalization with a complete report of their gross receipts and also their property in North Dakota, the board proceeded with the assessment of the property belonging to that company. Mr. E. H. L. Vesperman, manager of the local station, appeared before the board relative to the assessment of the property belonging to the Western Union Telegraph Company and also furnished information regarding the report furnished by that company.

After carefully considering the report and the information furnished by Mr. Vesperman, the board proceeded to place the following assessment upon the Western Union Telegraph Company for the year 1907:

Mr. McCue offered the following resolution and moved its adoption:

Resolved, That the Western Union Telegraph Company be and the same is hereby assessed for the sum of two hundred seventeen thousand seven hundred thirty ($217,730) dollars upon their interest in the two thousand four hundred nineteen and two hundred twenty-three hundredths (2,419.223) miles of Western Union Telegraph line in the State of North Dakota for the year 1907, the same being at the rate of ninety ($90) dollars per mile as follows:

Franchise, 2,419.223 miles at $45 per mile.....$108,865
All other property, 2,419.223 miles at $45 per mile. 108,865

Total $217,730

And that the valuation of the telegraph property owned and operated by the Minneapolis, St. Paul & Sault Ste. Marie Railway Company as the "Commercial Telegraph Department," and the property of the Western Union Telegraph Company as assessed by the state board of equalization, shall be apportioned to the several counties of the state in proportion to the number of miles of this class of property each may have located and operated in each county of the State of North Dakota in 1907.

BARNES COUNTY.

Western Union Telegraph Company—
N. P. Ry.
89.187 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
52.68 miles at $50.

BENSON COUNTY.

Western Union Telegraph Company—
G. N. Ry.
30.98 miles at $90.
N. P. Ry.
64.092 miles at $90.

BILLINGS COUNTY.

Western Union Telegraph Company—
N. P. Ry.
45.349 miles at $90.

BOTTINEAU COUNTY.

Western Union Telegraph Company—
G. N. Rv.
22.82 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
60.25 miles at $50.

BURLEIGH COUNTY.

Western Union Telegraph Company—
N. P. Ry.
53.726 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
58.95 miles at $50.

CASS COUNTY.

Western Union Telegraph Company—
N. P. Ry.
100.592 miles at $90.
G. N. Ry.
124. miles at $90.
C., M. & St. P. Ry.
18.43 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
4.93 miles at $50.

CAVALIER COUNTY.

Western Union Telegraph Company—
G. N. Ry.
46.59 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
31.64 miles at $50.

DICKEY COUNTY.

Western Union Telegraph Company—
N. P. Ry.
16.374 miles at $90.
G. N. Ry.
25.97 miles at $90.
C., M. & St. P. Ry.
25 miles at $90.
C. & N. W. Ry.
14.28 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
44.35 miles at $50.

EDDY COUNTY.

Western Union Telegraph Company—
N. P. Ry.
19.521 miles at $90.

EMMONS COUNTY.

Western Union Telegraph Company—
N. P. Ry.
29.32 miles at $90.
C., M. & St. P. Ry.
27.962 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railwav Company—
"Commercial Telegraph Department" Soo Ry.
16.65 miles at $50.

FOSTER COUNTY.

Western Union Telegraph Company—
N. P. Ry.
30.154 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
25.83 miles at $50.

GRAND FORKS COUNTY.

Western Union Telegraph Company—
N. P. Ry.
33.507 miles at $90.
G. N. Ry.
120.49 miles at $90.

GRIGGS COUNTY.

Western Union Telegraph Company—
N. P. Ry.
36.974 miles at $90.

KIDDER COUNTY.

Western Union Telegraph Company—
N. P. Ry.
30.144 miles at $90.

LAMOURE COUNTY.

Western Union Telegraph Company—
N. P. Ry.
91.349 miles at $90.
C., M. & St. P. Ry.
6.61 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
10.42 miles at $50.

LOGAN COUNTY.

Western Union Telegraph Company—
N. P. Ry.
5.619 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
44.05 miles at $50.

M'HENRY COUNTY.

Western Union Telegraph Company—
G. N. Ry.
36.67 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
54.68 miles at $50.

M'LEAN COUNTY.

Western Union Telegraph Company—
N. P. Ry.
41.349 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
110.94 miles at $50.

M'INTOSH COUNTY.

Western Union Telegraph Company—
C., M. & St. P. Ry.
7.15 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
49.09 miles at $50.

MORTON COUNTY.

Western Union Telegraph Company—
N. P. Ry.
76.046 miles at $90.

NELSON COUNTY.

Western Union Telegraph Company—
G. N. Ry.
26.67 miles at $90.

PEMBINA COUNTY.

Western Union Telegraph Company—
N. P. Ry.
32.537 miles at $90.
G. N. Ry.
66.87 miles at $90.

PIERCE COUNTY.

Western Union Telegraph Company—
G. N. Ry.
33.85 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
2 miles at $50.

RANSOM COUNTY.

Western Union Telegraph Company—
N. P. Ry.
41.424 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
23.34 miles at $50.

RAMSEY COUNTY.

Western Union Telegraph Company—
G. N. Ry.
47.21 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
.21 miles at $50.

RICHLAND COUNTY.

Western Union Telegraph Company—
N. P. Ry.
31.5 miles at $90.
G. N. Ry.
72.93 miles at $90.
C., M. & St. P. Ry.
50.97 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
62.14 miles at $50.

ROLETTE COUNTY.

Western Union Telegraph Company—
G. N. Ry.
14.74 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
30.42 miles at $50.

SARGENT COUNTY.

Western Union Telegraph Company—
N. P. Ry.
37.064 miles at $90.
G. N. Ry.
46.63 miles at $90.
C., M. & St. P. Ry.
17.2 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
36.73 miles at $50.

STARK COUNTY.

Western Union Telegraph Company—
N. P. Ry.
58.861 miles at $90.

STEELE COUNTY.

Western Union Telegraph Company—
G. N. Ry.
35.38 miles at $90.

STUTSMAN COUNTY.

Western Union Telegraph Company—
N. P. Ry.
116.829 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
19.10 miles at $50.

TOWNER COUNTY.

Western Union Telegraph Company—
G. N. Ry.
33.4 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
45.22 miles at $50.

TRAILL COUNTY.

Western Union Telegraph Company—
G. N. Ry.
92.99 miles at $90.

WALSH COUNTY.

Western Union Telegraph Company—
N. P. Ry.
30.193 miles at $90.
G. N. Ry.
67.08 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
68.39 miles at $50.

WARD COUNTY.

Western Union Telegraph Company—
G. N. Ry.
93.03 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
187.31 miles at $50.

WELLS COUNTY.

Western Union Telegraph Company—
N. P. Ry.
37.33 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
43.18 miles at $50.

WILLIAMS COUNTY.

Western Union Telegraph Company—
G. N. Ry.
63.78 miles at $90.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department" Soo Ry.
26.18 miles at $50.

The board then took up the assessment of telephone companies where left at the forenoon session.

On motion duly made and seconded the board adjourned until nine o'clock A. M., August 23, 1907.

TENTH DAY

FORENOON SESSION.

August 23, 1907.

The state board of equalization met in the auditor's office at nine o'clock a. m., Governor Burke presiding.

Members present: McCue, Peterson and Holmes.

Members absent: Gilbreath.

Mr. McCue offered the following resolution and moved its adoption:

Resolved, That the several telephone companies within the State of North Dakota be assessed for the year 1907 as shown by the following statement, the mileage to be apportioned to the several counties in which the mileage occurs. The assessment shown gives the valuation placed upon the property of that company within the county named.

Motion carried, all voting aye.

BARNES COUNTY.

North Dakota Independent Telephone Company—	
Franchise, poles and wire, 35 miles (4 copper wires) at $60	$ 2,100
Valley City Exchange	7,280
Rural, 360 miles at $20	7,200
Exchange, Hastings	110
Exchange, Kathryn	130
Exchange, Fingal	500
Exchange, Rogers	320
Exchange, Litchville	590
Exchange, Leal	210
North Dakota Central Co-operative Company—	
Franchise, poles and wire, 6 miles (2 copper wires) at $50	$ 300
65 miles iron wire at $30	1,950
Exchange, Dazey	640
Litchville Rural Telephone Company—	
Franchise, poles and wire, 31 miles at $20	$ 620

Wimbledon Telephone Exchange Company—
Franchise, poles and wire, exchange, Wimbledon $ 1,750

Northwestern Telephone Exchange Company—
Franchise, poles and wire, 112 miles at $80 ..... $ 8,960
655 miles (copper) at $15 9,825
Exchange, Fingal 180
Exchange, Lucca 190
Exchange, Oriska 360

BENSON COUNTY.

York & Knox Telephone Company—
Exchange, York ..... $ 250
Franchise, poles and wire, 18 miles at $30..... 540

Northern Telephone Company—
Franchise, poles and wire, 16 miles (iron wire) at $30 ..... $ 480
16 miles (copper) at $20 320

Heimdal and Klora Farmers Telephone Company—
Franchise, poles and wire, 10 miles at $20..... $ 200

Benson County Telephone Company—
Franchise, poles and wire, 53 miles at $30 ..... $ 1,590
Exchange, Minnewaukan 820
Exchange, Maddock 560
Exchange, Esmond 620

Leeds Telephone Exchange Company—
Exchange, Leeds ..... $ 750

Wolford Mutual Telephone Company—
2½ miles at $20 ..... $ 50

York Telephone Company—
Franchise, poles and wire, exchange ..... $ 500

Northwestern Telephone Exchange Company—
Franchise, poles and wire, 50 miles at $80..... $ 4,000
178 miles (copper) at $15 2,670

BILLINGS COUNTY.

North Dakota Independent Telephone Company—
Franchise, poles and wire, 39 miles at $30..... $ 1,170

Billings County Telephone Company—
Franchise, poles and wire, exchange ..... $ 500

BOTTINEAU COUNTY.

First Farmers Telephone Association—
Franchise, poles and wire, 55 miles at $20 ..... $ 1,100

Northern Telephone Company—	
Franchise, poles and wire, 154 miles at $30	$ 4,620
Exchange, Bottineau	2,100
Exchange, Lansford	420
Exchange, Omemee	330
Exchange, Souris	400
Exchange, Willow City	630
Cut Bank Farmers Mutual Telephone Company—	
Franchise, poles and wire, 29½ miles at $20....	$ 590
Farmers Mutual Telephone Company—	
Franchise, poles and wire, 110 miles at $20	$ 2,200
Westhope Telephone, Light & Power Company—	
Franchise, poles and wire, 77 miles at $20	$ 1,540
Exchange, Westhope	1,320
Exchange, Antler	450

BURLEIGH COUNTY.

North Dakota Independent Telephone Company—	
Franchise, poles and wire, 33 miles (2 copper wires) at $50	$ 1,650
24 miles (2 iron wires) at $30	720
Exchange, Bismarck	6,000
Northwestern Telephone Exchange Company—	
Franchise, poles and wire, 40 miles at $85	$ 3,400
103 miles (copper) at $15	1,545

CASS COUNTY.

North Dakota Independent Telephone Company—	
Franchise, poles and wire, 37 miles at $30.....	$ 1,110
68 miles (4 copper) at $60	4,080
Exchange, Casselton	2,100
Exchange, Ayr	110
Exchange, Page	880
Exchange, Erie	280
239 miles at $20	4,780
Traill County Telephone Company—	
Franchise, poles and wire, 5 miles iron wire at $30	$ 150
Kindred Telephone Exchange Company—	
Exchange, Kindred	350
S. G. More—	
Franchise, poles and wire, 70 miles iron wire at $30	$ 2,100
Exchange, Buffalo	1,250
Wheatland Telephone Exchange Company—	
Franchise, poles and wire, exchange, Wheatland	$ 1,600

Leonard Rural Telephone Company—
Franchise, poles and wire, 50 miles at $20 ..... $ 1,000

Northwestern Telephone Exchange Company—
Franchise, poles and wire, 195 miles at $85 ..... $ 16,575
1,430 miles (copper) at $15 21,450
Exchange, Fargo 50,000
Exchange, Tower City 2,000

CAVALIER COUNTY.

Milton Telephone Exchange—
Franchise, poles and wire, exchange, Milton .... $ 600

Langdon Telephone Exchange Company—
Franchise, poles and wire, 26 miles at $20 ..... $ 520
Exchange, Langdon 1,380

Adams-McGrath Telephone Company—
Franchise, poles and wire, 35 miles at $30 ..... $ 1,050
Exchange, Hannah 620
Exchange, Sarles 500
Exchange, Calvin 320

Milton Telephone Company—
Franchise, poles and wire, 17 miles at $20 ..... $ 340

Northwestern Telephone Exchange Company—
Franchise, poles and wire, 79 miles at $85.... $ 6,715
77 miles (copper) at $15 1,155

DICKEY COUNTY.

Dakota Central Telephone Company—
Franchise, poles and wire, 146½ miles at $30.. $ 5,390
58¼ miles at $30 1,790
Exchange, Ellendale 1,350
Exchange, Monango 360
Exchange, Oakes 1,680

LaMoure & Dickey County Telephone Company—
Franchise, poles and wire, 6 miles at $20 ..... $ 120

Fullerton and Rosebud Rural Telephone Company—
Franchise, poles and wire, 15 miles at $20 ..... $ 300

Hample-Crete Farmers Telephone Company—
Franchise, poles and wire, 27 miles at $20 ..... $ 540

EDDY COUNTY.

North Dakota Independent Telephone Company—
Franchise, poles and wire, 6 miles at $30 ..... $ 180

Eddy County Western Telephone Company—
Franchise, poles and wire, 15½ miles at $20 ... $ 310

Grandfield Telephone Company—
Franchise, poles and wire, rural ..... $ 190

New Rockford, Sheyenne & Eastern Telephone Co.—
Franchise, poles and wire, 50 miles at $20 ..... $ 1,000

Superior Telephone Company—
Franchise, poles and wire, 22 miles at $20 ..... $ 440

New Rockford Telephone Exchange Company—
Exchange, New Rockford ..... $ 1,600

Farmers Mutual Telephone Company—
Franchise, poles and wire, 20 miles at $30 ..... $ 600

Northwestern Telephone Exchange Company—
Franchise, poles and wire, 19 miles at $80 ..... $ 1,520
77 miles (copper) at $15 1,155

EMMONS COUNTY.

Dakota Central Telephone Company—
Franchise, poles and wire, 38 miles at $30 ..... $ 1,140
Exchange, Hazelton 160
Exchange, Linton 630
Exchange, Strasburg 60
Exchange, Hague 60

Northwestern Telephone Exchange Company—
Franchise, poles and wire, 62 miles (copper) at $15 ..... $ 930

FOSTER COUNTY.

North Dakota Independent Telephone Company—
Franchise, poles and wire, 16 miles at $30 ..... $ 480
Exchange, Carrington 2,200

Farmers Mutual Telephone Company—
Franchise, poles and wire, 67 miles at $20..... $ 1,340

Northwestern Telephone Exchange Company—
Franchise, poles and wire, 36 miles at $80 ..... $ 2,880
125 miles at $15 1,815

Haven Telephone Company—
Franchise, poles and wire, 42 miles at $20..... $ 840

GRAND FORKS COUNTY.

North Dakota Independent Telephone Company—
Franchise, poles and wire, 79 miles (4 copper wires) at $60 ..... $ 4,740
28 miles (2 iron wires) at $30 840

Tri-County Telephone Company—
Franchise, poles and wire, 50 miles at $30 ..... $ 1,500
Exchange, Niagara 330

Red River Valley Telephone Company—	
Franchise, poles and wire, 125 miles at $30	$ 3,750
Exchange, Northwood	2,160
Exchange, Reynolds	990
Exchange, Thompson	620
Sharon Rural Telephone Company—	
1 mile at $30	$ 30
Tri-State Telephone Company—	
Franchise, poles and wire, 17 miles at $40	$ 680
Exchange, Grand Forks	20,000
½ mile Minnesota line to Grand Forks exchange	50
Northwestern Telephone Exchange Company—	
Franchise, poles and wire, 180 miles at $80	$ 14,400
1,285 miles (copper) at $15	19,275
Exchange Grand Forks	33,000

GRIGGS COUNTY.

Sharon Rural Telephone Company—	
Franchise, poles and wire, 15 miles at $20.....	$ 300
Central North Dakota Co-Operative Telephone Company—	
Exchange Hannaford	$ 170
Griggs County Telephone Company—	
Franchise, poles and wire, 140 miles at $30	$ 4,200
Exchange, Cooperstown	3,420
Exchange, Binford	730
Binford Telephone Company—	
Franchise, poles and wire	$ 500
Northwestern Telephone Exchange Company—	
Franchise, poles and wire, 15 miles at $80	$ 1,200
34 miles (copper) at $15	510

KIDDER COUNTY.

North Dakota Independent Telephone Company—	
Franchise, poles and wire, 30 miles (2 copper wires) at $50	$ 1,500
Northwestern Telephone Exchange Company—	
Franchise, poles and wire, 29½ miles at $85.....	$ 2,507
59 miles (copper) at $15	885

LAMOURE COUNTY.

LaMoure County Telephone Company—	
Franchise, poles and wire, 88 miles at $30	$ 2,640
Exchange, Dickey	300
Exchange, Marion	350

Dakota Central Telephone Company—
Franchise, poles and wire ..... $ 1,920
Exchange, Kulm 370
Exchange, LaMoure 880

LaMoure and Dickey County Telephone Company—
Franchise, poles and wire, 10 miles at $20 ..... $ 200

Litchville Rural Telephone Company—
Franchise, poles and wire, 29 miles at $20 580

J. H. Kuecks, Secretary—
13½ miles at $30 ..... $ 405

Pomona Valley Telephone Company—
Franchise, poles and wire, 60 miles at $20.... $ 1,200
Exchange, Edgeley 800

Northwestern Telephone Exchange Company—
Franchise, poles and wire, 13½ miles at $80.. $ 1,080
54 miles (copper) at $15 810

LOGAN COUNTY.

Napoleon Telephone Company—
Exchange, Napoleon .... $ 80

Dakota Central Telephone Company—
Franchise, poles and wire, 23 miles at $30.... $ 690

M'HENRY COUNTY.

North Dakota Independent Telephone Company—
Franchise, poles and wire, 2 miles (2 iron wires) at $30 .... $ 60

Northern Telephone Company—
Franchise, poles and wire, 64 miles at $30.... $ 1,920
18 miles (copper) at $20 360

Anamoose Telephone Exchange Company—
Exchange, Anamoose .... $ 900

Union Telephone & Light Company—
Franchise, poles and wire, 62 miles at $30 .... $ 1,560
Exchange, Granville 1,170

Norwich Telephone Company—
Franchise, poles and wire, 62½ miles at $20... $ 1,250

Farmers Co-Operative Telephone Company—
Franchise, poles and wire, 20½ miles at $20.. $ 410
Exchange, Voltaire 380

Mouse River Mutual Telephone Company—
Franchise, poles and wire, 41 miles at $20..... $ 820

Balfour Farmers Telephone Company—
Franchise, poles and wire, exchange ..... $ 500

Bantry Telephone Company—
Franchise, poles and wire, exchange ..... $ 500
Wm. M. Bailey, Anamoose—
Franchise, poles and wire, exchange ..... $ 500
Russell Telephone Company—
Franchise, poles and wire, 5 miles at $20..... $ 100

M'INTOSH COUNTY.

Dakota Central Telephone Company—
Franchise, poles and wire, 35 miles at $30.... $ 1,050
Exchange, Ashley 360
Exchange, Zeeland 90

M'KENZIE COUNTY.

Great Northern Telephone Company—
Franchise, poles and wire, 50 miles at $30.... $ 1,500

M'LEAN COUNTY.

Franchise, poles and wire, 107 miles at $30.... $ 3,210
Exchange, Garrison 380
Exchange, Underwood 140
Exchange, Wilton 260
John Wittmayer—
Exchange, Goodrich ..... $ 430
Washburn Telephone Company—
Franchise, poles and wire, 24 miles at $30.... $ 720
Exchange, Washburn 1,000
Exchange, Turtle Lake 400

MORTON COUNTY.

North Dakota Independent Telephone Company—
Franchise, poles and wire, 60 miles (2 copper wires) at $50 ..... $ 3,000
Exchange, New Salem 590
Exchange, Hebron 340
Mandan Telephone Company—
Exchange, Mandan ..... $ 1,980
Mandan Northwestern Electric Company—
Franchise, poles and wire, 11 miles at $20 .... $ 220
Exchange, Mandan 100
Tavis More Telephone Company—
Franchise, poles and wire, 26 miles at $20..... $ 520
Exchange, Glen Ullin 700
Dakota Central Telephone Company—
Franchise, poles and wire, 8 miles at $30..... $ 240
Northwestern Telephone Exchange Company—
Franchise, poles and wire, 3½ miles at $85.... $ 297

NELSON COUNTY.

North Dakota Independent Telephone Exchange—
Franchise, poles and wire, 50 miles at $30.... $ 1,500
Michigan City Telephone Exchange Company—
Exchange, Michigan City ..... $ 500
Sheyenne Telephone Company—
Franchise, poles and wire, 55 miles at $20.... $ 1,100
Tri-County Telephone Company—
Franchise, poles and wire, 45 miles at $30..... $ 1,350
Exchange, Petersburg 450
Red River Valley Telephone Company—
Franchise, poles and wire, 39 miles at $30.... $ 1,170
Exchange, Aneta 1,700
Lakota Telephone Company—
Franchise, poles and wire, 23 miles at $30.... $ 690
Exchange, Lakota 1,960
Northwestern Telephone Exchange Company—
Franchise, poles and wire, 38 miles at $80..... $ 3,040
337 miles (copper) at $15 5,055
E. C. Olsgard, Secretary and Treasurer—
Franchise, poles and wire, 55 miles at $20..... $ 1,100

OLIVER COUNTY.

Mandan Northwestern Electric Company—
Franchise, poles and wire, 14 miles at $20.... $ 280

PEMBINA COUNTY.

John O'Keefe—
Franchise, poles and wire, 50 miles at $30.... $ 1,500
Exchange, Cavalier 500
Edinburg and Garder Telephone Company—
Franchise, poles and wire, 30 miles at $30.... $ 900
Drayton Telephone Exchange Company—
Franchise, poles and wire, 31 miles at $30.... $ 930
Exchange, Drayton, 31 miles at $30..... 1,500
Exchange, Bowesmont 450
Home Improvement Company—
Franchise, poles and wire, 64 miles at $30.... $ 1,920
Exchange, St. Thomas 500
Exchange, Crystal 1,070
Cavalier Telephone Company—
Franchise, poles and wire, 50 miles at $30.... $ 1,920
Exchange, Cavalier 550

Northwestern Telephone Exchange Company—	
Franchise, poles and wire, 82 miles at $85....	$ 6,970
232 miles (copper) at $15	3,480
Exchange, Pembina	660
Citizens Telephone Company—	
Franchise, poles and wire, 23 miles at $20.....	$ 460
Exchange, Bathgate	530
Exchange, Neche	590

PIERCE COUNTY.

North Dakota Independent Telephone Company—	
Franchise, poles and wire, 1½ miles at $30....	$ 45
Pleasant Lake Telephone Company—	
Franchise, poles and wire, 42 miles at $30....	$ 1,260
Exchange, Pleasant Lake	150
Northern Telephone Company—	
Franchise, poles and wire, 30 miles at $30....	$ 900
Wolford Mutual Telephone Company—	
Franchise, poles and wire, 19½ miles at $20....	$ 390
Brazil Telephone Company—	
Franchise, poles and wire, 61 miles at $20....	$ 1,220

RAMSEY COUNTY.

North Dakota Independent Telephone Company—	
Franchise, poles and wire, 48 miles at $30....	$ 1,440
Devils Lake Improvement Company—	
Exchange, Devils Lake	$ 3,800
A. B. Kerlin—	
Franchise, poles and wire, 70½ miles at $30..	$ 2,285
Exchange, Starkweather	250
Exchange, Webster	100
Grand Harbor Telephone Company—	
Franchise, poles and wire, 13 miles at $20.....	$ 260
Northern Telephone Company—	
Exchange, Churches Ferry	$ 370
Lakota Telephone Company—	
Franchise, poles and wire, 1 mile at $30.....	$ 30
Northwestern Telephone Exchange Company—	
Franchise, poles and wire, 70 miles at $80....	$ 5,600
306 miles (copper) at $15	4,590
Exchange, Edmore	630

RANSOM COUNTY.

Leeds Telephone Exchange Company—	
Franchise, poles and wire, 2½ miles at $30....	$ 70

Moore & Liberty Telephone Company—
Franchise, poles and wire, 50 miles at $30.... $ 1,500

Mutual Electric Construction Company—
Franchise, poles and wire, 45 miles at $20.... $ 900

Northwestern Telephone Exchange Company—
Franchise, poles and wire, 63 miles at $80.... $ 5,040
213 miles (copper) at $15 3,195
Exchange, Sheldon 810
Exchange, Lisbon 2,000

RICHLAND COUNTY.

Eagle Telephone Company —
Franchise, poles and wire, 26 miles at $30.... $ 780
Exchange, Christine 660

Fairmount Rural Telephone Company—
Franchise, poles and wire, 16½ miles at $20.... $ 330

Farmers Telephone Company—
Franchise, poles and wire, 25 miles at $20.... $ 500

Abercrombie Telephone Company—
Franchise, poles and wire, 22 miles at $30.... $ 660
Exchange, Abercrombie 220

Dakota Central Telephone Company—
Franchise, poles and wire, 38 miles at $30.... $ 1,140
Exchange, Lidgerwood 790

Mutual Electric Construction Company—
Franchise, poles and wire, 33 miles at $20.... $ 660

Northwestern Telephone Exchange Company—
Franchise, poles and wire, 140½ miles at $80.. $ 11,240
Exchange, Fairmount 480
Exchange, Hankinson 1,130
Exchange, Wahpeton 3,500
Exchange, Wyndmere 210
318 miles (copper) at $15 4,770

Tri-State Telephone Company—
Franchise, poles and wire, exchange ..... $ 400

ROLETTE COUNTY.

Northern Telephone Company—
Franchise, poles and wire, 42 miles at $30..... $ 1,260
Exchange, Rolla 500

Brazil Telephone Company—
Franchise, poles and wire, 11 miles at $20..... $ 220

SARGENT COUNTY.

Dakota Central Telephone Company—	
Franchise, poles and wire, 51 miles at $30....	$ 1,530
Exchange, Cogswell	520
Forman, Rutland & Havana Telephone Company—	
Franchise, poles and wire, 17½ miles at $30....	$ 525
Exchange, Havana	230
Hample-Crete Telephone Company—	
Franchise, poles and wire, 35 miles at $20.....	$ 700
Nicholson Telephone Company—	
Franchise, poles and wire, 12 miles at $20	$ 240
Sargent County Telephone Company—	
Franchise, poles and wire, 31 miles at $20	$ 620
Exchange, Rutland	140
Bowen Telephone Company—	
Franchise, poles and wire, exchange	$ 500
Northwestern Telephone Exchange Company—	
Franchise, poles and wire, 74½ miles at $80 ...	$ 5,960
Exchange, Forman	410
Exchange, Milnor	300

STARK COUNTY.

North Dakota Independent Telephone Company—	
Franchise, poles and wire, 20 miles at $30.....	$ 600
33 miles (2 copper wires) at $50	1,650
Dakota Telephone Company—	
Franchise, poles and wire, 125 miles at $20	$ 2,500
Hughes & Deiters Telephone Company—	
Franchise, poles and wire, 3 miles at $30.....	$ 90
Exchange, Dickinson	2,060

STEELE COUNTY.

North Dakota Independent Telephone Company—	
Franchise, poles and wire, 46 miles at $30.....	$ 1,380
Exchange, Sharon	300
Exchange, Finley	660
Exchange, Hope	1,800
Traill County Telephone Company—	
Franchise, poles and wire, 23 miles at $30	$ 690
Sharon Rural Telephone Company—	
Franchise, poles and wire, 44 miles at $20	$ 880
Red River Valley Telephone Company—	
Franchise, poles and wire, 108 miles at $30	$ 3,240

Northwestern Telephone Exchange Company—
Franchise, poles and wire, 37 miles at $80 ..... $ 2,960
144 miles (copper) at $15 2,160

STUTSMAN COUNTY.

North Dakota Independent Telephone Company—
Franchise, poles and wire, 47 miles at $60 (4 copper wires) ..... $ 2,820
Exchange, Cleveland 280

L. C. Lane Telephone Company—
Franchise, poles and wire, 3 miles at $30 ..... $ 90
Exchange, Kensal 650

W. T. Dwyer Telephone Company—
Franchise, poles and wire, 27 miles at $30 ..... $ 810
Exchange, Medina 420

Bennett & Thoen—
Franchise, poles and wire, 6 miles at $20..... $ 120

J. A. Buchanan Telephone Company—
Franchise, poles and wire, 18½ miles at $20 .... $ 370

Mutual Electric Construction Company—
Franchise, poles and wire, 110 miles at $20 ..... $ 2,200
Exchange, Spiritwood 140

Northwestern Telephone Exchange Company—
Franchise, poles and wire, 66 miles at $85 ..... $ 5,610
226 miles (copper) at $15 3,390
Exchange, Courtenay 1,010
Exchange, Jamestown 11,000

TOWNER COUNTY.

A. B. Kerlin—
Franchise, poles and wire, 15 miles at $30 ..... $ 450

Cando Electric Light & Telephone Company—
Franchise, poles and wire, 8 miles at $30 ..... $ 240
Exchange, Cando 2,000

Northern Telephone Company—
Franchise, poles and wire, 32 miles at $30 ..... $ 960
Exchange, Bisbee 350

TRAILL COUNTY.

North Dakota Independent Telephone Company—
Franchise, poles and wire, 14 miles at $30 ..... $ 420
30 miles (4 copper wires) at $60 1,800
27 miles at $20 540

Traill County Telephone Company—
Franchise, poles and wire, 236 miles at $30..... $ 7,080
Exchange, Clifford 200
Exchange, Galesburg 200
Exchange, Hillsboro 1,340

Red River Valley Telephone Company—	
Franchise, poles and wire, 237 miles at $30	$ 7,110
Exchange, Buxton	2,010
Exchange, Hatton	2,700
Exchange, Mayville	2,110
Exchange, Portland	2,650
Northwestern Telephone Exchange Company—	
Franchise, poles and wire, 77 miles at $80	$ 6,160
422 miles (copper) at $15	6,330

WALSH COUNTY.

North Dakota Independent Telephone Company—	
Franchise, poles and wire, 6 miles (2 copper wires) $50	$ 300
Home Improvement Company—	
Franchise, poles and wire, 17 miles at $30	$ 510
Exchange, Hoople	650
Edinburg & Gardar Telephone Company—	
Franchise, poles and wire, 3 miles at $30	$ 90
Exchange, Edinburg	460
Medford Mutual Telephone Company—	
Franchise, poles and wire, 8 miles at $20	$ 160
Park River Telephone Exchange Company—	
Exchange, Park River	$ 900
Tri-County Telephone Company—	
Franchise, poles and wire, 12 miles at $30	$ 360
Northwestern Telephone Exchange Company—	
Franchise, poles and wire, 141 miles at $85	$ 11,985
823 miles (copper) at $15	12,345
Exchange, Adams	510
Exchange, Grafton	3,800
Exchange, Minto	400

WARD COUNTY.

Donnybrook Telephone Company—	
Exchange, Donnybrook	$ 600
Farmers & Merchants Telephone Company—	
Franchise, poles and wire, 10½ miles at $20	$ 210
Exchange, Flaxton	440
Northern Telephone Company—	
Franchise, poles and wire, 138 miles at $30	$ 4,140
31 miles (copper wire) at $20	620
Exchange, Kenmare	2,150
Great Northern Telephone Company—	
Franchise, poles and wire, 31 miles at $30	$ 930

Cut Bank Farmers Mutual Company—
Franchise, poles and wire, 18½ miles at $20 .... $ 370

Minot Light & Telephone Company—
Franchise, poles and wire, 40 miles at $30 ..... $ 1,200
Exchange, Minot 10,000

Norwich Telephone Company—
Franchise, poles and wire, 3 miles at $20 ..... $ 60

Clyde Telephone Company—
Franchise, poles and wire, 3 miles at $20 ..... $ 60
Exchange, Portal 600

WELLS COUNTY.

North Dakota Independent Telephone Company—
Franchise, poles and wire, 79 miles at $30 ..... $ 2,370
Exchange, Fessenden 890

Eddy County Western Telephone Company—
Franchise, poles and wire, 11½ miles at $20 .... $ 230

Norway Lake Telephone Company—
Franchise, poles and wire, 14½ miles at $20 .... $ 290

Farmers Mutual Telephone Company—
Franchise, poles and wire, 3 miles at $20 ..... $ 60

Heimdal & Klora Telephone Company—
Franchise, poles and wire, 23½ miles at $20 .... $ 470

Harvey Telephone Exchange Company—
Harvey, exchange .... $ 1,750

Cathay Telephone Company—
Franchise, poles and wire, exchange 500

Northwestern Telephone Exchange Company—
Franchise, poles and wire, 15 miles at $85 ..... $ 1,275

WILLIAMS COUNTY.

W. B. Scott, M. D.—
Franchise, poles and wire, exchange ..... $ 300

Great Northern Telephone Company—
Franchise, poles and wire, 122 miles at $30 ..... $ 3,660
Exchange, Williston 2,500
Exchange, Ray 270

The assessment of telephone property completed the business of the state board of equalization so far as assessment was concerned. The total valuation of all assessable property in the state for 1907 having been found to equal the amount of $213,297,542. The board then proceeded to fix the state levy for the year 1907.

TOTAL ASSESSED VALUATION OF ALL TAXABLE PROPERTY IN THE STATE OF NORTH DAKOTA.

—1907

Real estate	$ 137,034,644
Personal	45,807,627
Railroad	29,213,973
Telegraph	273,130
Telephone	684,684
Street railway	29,070
Express	254,414
Total	$ 213,297,542

Bismarck, North Dakota, August 23, 1907.

Members of the State Board of Equalization, Bismarck, N. D.:

GENTLEMEN: In accordance with a request from your board asking for an estimate of the general expense of the state for the year 1908 and an estimate as to the amount of tax which must be raised to meet the bills against the state and payable out of the general fund, I have to say that it will be necessary for you to levy a tax in the amount of about $800,000.

The payment out of the general fund account of general expense of the state for 1908 will run very close to $975,000.

During the same period the estimated credits to the general fund from all miscellaneous collections other than taxes will be $210,000.

This will leave $765,000 which must be raised by tax, and, as only about 90 per cent of the taxes levied are collected each year, I believe that the levy should be made high enough in mills to furnish the state with a probable credit of $800,000. It is not likely that more than $750,000 to $765,000 would be realized from such a levy.

Yours truly,

H. L. HOLMES,
State Auditor.

By Carl O. Jorgenson, Deputy.

TENTH DAY—AFTERNOON SESSION.

August 23, 1907.

Mr. Peterson offered the following resolution, and moved its adoption:

Resolved, That the tax levy to defray the general expenses of the State of North Dakota for the year 1908 be fixed at the specific sum of eight hundred ten thousand five hundred thirty-one (810,531) dollars, and the said sum of $810,531 is hereby levied, being at the rate of three and eight-tenths (3.8) mills on the dollar of the assessed valuation of all property in the state of North Dakota, as equalized by the state board of equalization for the year 1907.

And that the special tax levy for the payment of wolf bounty for the year 1908, as provided by section 1968 of the Revised Codes of 1905, be fixed at the specific sum of forty-two thousand six hundred fifty-nine (42,659) dollars, and the said sum of $42,659 is levied according to the above section, being at the rate of two-tenths (.2) mills on the dollar of the assessed valuation of all taxable property in the State of North Dakota, as equalized by the state board of equalization for 1907.

And that the special tax levy for the maintenance of state institutions (called "Educational Tax" and "Mill Tax"):

33-100 State University and School of Mines at Grand Forks.
20-100 Agricultural College at Fargo.
15-100 Normal School at Valley City.
13-100 Normal School at Mayville.
6-100 School for Deaf at Devils Lake.
2-100 School of Forestry at Bottineau.
4-100 Academy of Science at Wahpeton.
7-100 Industrial School at Ellendale.

according to section 838 of the Revised Codes of 1905 and chapter 107 of the Session Laws of 1907, be fixed at the specific sum of two hundred thirteen thousand two hundred ninety-seven (213,297) dollars, according to a levy of one (1.) mill on the dollar of the assessed valuation of all property in the state of North Dakota as equalized by the state board of equalization for the year 1907.

And that the tax levy to provide a fund for the payment of state bonds when due, as provided by section 1656 of the Revised Codes for 1905, be fixed at the specific sum of twenty-one thousand three hundred thirty (21,330) dollars, and the said sum of $21,330 is hereby levied, being at the rate of one-tenth (.1) of one mill on the dollar of the assessed valuation of all taxable property in the State of North Dakota for 1907, as equalized by the state board of equalization.

Motion carried, Governor Burke, Attorney General McCue, State Auditor Holmes and State Treasurer Peterson voting aye; Commissioner of Agriculture and Labor Gilbreath being absent.

TOTAL ASSESSED VALUATION.

NORTH DAKOTA

—1907—

$213,297,542.

Fund.	Levy in Mills.	Total Tax.
General fund	3.8	$ 810,531.00
Wolf bounty	.2	42,659.00
Mill tax	1.0	213,297.00
State bond sinking	.1	21,330.00
Total levy	5.1	
Taxes levied for all state purposes		$1,087,817.00

The minutes of the proceedings of the state board of equalization for the year 1907 having been read and approved and all business properly coming before the board having been disposed of, Mr. Holmes moved that the board do adjourn sine die, all members voting aye.

MILEAGE

VALUATION OF RAILWAY PROPERTY—1907.

Northern Pacific Railway Company.

County	MILEAGE			
	Main Line	Branches	Sidetracks	2nd Track
Barnes	37.058	52.126	20.251	
Benson	.....	63.921	60.77	
Billings	45.350	.....	10.001	
Burleigh	37.964	15.755	17.505	
Cass	43.015	57.194	39.344	21.051
Dickey	.....	16.364	1.878	
Eddy	.....	19.566	2.718	
Emmons	.....	29.563	1.888	
Foster	.....	30.101	5.931	
Frand Forks	.....	33.507	5.794	
Griggs	.....	36.974	4.128	
Kidder	30.142	.....	8.860	
LaMoure	.....	91.318	7.773	
Logan	.....	5.639	.341	
McLean	.....	41.988	3.158	
Morton	76.031	.....	30.149	
Pembina	.....	32.537	5.580	
Ransom	.....	41.808	4.121	
Richland	.....	46.884	4.964	
Sargent	.....	37.066	2.838	
Stark	58.851	.....	22.532	
Stutsman	49.124	67.739	30.929	
Walsh	.....	30.193	5.382	
Wells	.....	36.671	3.067	
Total mileage	377.535	786.904	245.170	21.051
Valuation	$ 9,000	$ 6,500	$ 1,500	$ 5,000
Mileage valuation	$ 3,397,815	$ 5,114,876	$ 367,755	$ 105,255
Total assessed valuation, 1907	.....	.....	.....	$ 8,878,593

MILEAGE

VALUATION OF RAILWAY PROPERTY—1907.

Great Northern Railway Company.

County.	MILEAGE.		
	Main Line.	Branches.	Sidetracks.
Benson	30.98	.....	6.47
Bottineau	.....	22.82	2.50
Cass	29.19	108.92	23.17
Cavalier	.....	46.59	4.77
Dickey	.....	25.97	2.57
Grand Forks	82.96	37.42	42.34
McHenry	36.67	.....	8.19
Nelson	25.51	1.16	7.54
Pembina	33.25	34.26	7.58
Pierce	18.01	15.88	7.20
Ramsey	40.14	7.10	25.96
Richland	.....	72.93	8.91
Rolette	.....	14.65	1.58
Sargent	.....	46.63	3.13
Steele	.....	35.88	3.05
Towner	.....	33.40	3.72
Traill	30.33	62.66	14.97
Walsh	24.92	42.26	9.18
Ward	92.06	.....	22.28
Williams	64.75	.....	14.47
Total mileage	508.77	608.53	219.58
Valuation	$ 9,000	$ 6,500	$ 1,500
Mileage valuation	$ 4,578,930	$ 3,955,445	$ 329,370
Total assessed valuation, 1907	.....	.....	$ 8,878,593

MILEAGE

VALUATION OF RAILWAY PROPERTY—1907.

Dakota & Great Northern Railway Company.

County.	MILEAGE.		
	Main Line.	Branches.	Sidetracks.
Benson	4.77		
Bottineau	77.29	.....	9.14
Cavalier	32.88	.....	3.49
Dickey	13.36	.....	1.55
McHenry	40.21	.....	1.15
Nelson	11.02		
Pierce	13.45	.....	.88
Ramsey	29.22	.....	2.79
Rolette	27.84	.....	2.61
Ward	32.31	.....	3.08
Total mileage	282.35	.....	24.19
Valuation	$ 6,500	.....	$ 1,500
Mileage valuation	$ 1,835,275	.....	$ 36,285
Total assessed valuation, 1907	.....	.....	$ 1,871,560

MILEAGE

VALUATION OF RAILWAY PROPERTY—1907.

Minneapolis, St. Paul & Sault Ste. Marie—Soo Railway

County.	MILEAGE.		
	Main Line.	Branches.	Sidetracks.
Barnes	52.68	.....	8.29
Bottineau	.....	60.25	6.29
Burleigh	.....	58.95	9.46
Cass	4.93		
Cavalier	.....	31.64	1.91
Dickey	.....	44.35	3.56
Emmons	.....	16.65	1.43
Foster	25.83	.....	2.80
LaMoure	.....	10.42	1.30
Logan	.....	44.05	1.44
McHenry	41.46	13.22	6.11
McIntosh	.....	49.09	2.47
McLean	5.00	105.94	7.06
Pierce	2.00		
Ransom	23.34	.....	7.83
Ramsey	.....	.21	
Richland	45.06	17.08	9.40
Rolette	.....	30.42	1.38
Sargent	.....	36.73	2.40
Stutsman	19.10	.....	2.57
Towner	.....	45.22	2.83
Walsh	.....	68.39	7.62
Ward	98.42	88.89	17.84
Wells	43.18	.....	7.82
Williams	.....	26.18	1.67
Total mileage	361.00	747.68	114.11
Valuation	$ 8,500	$ 6,500	$ 1,500
Mileage valuation	$ 3,068,500	$ 4,859,920	$ 171,165
Total assessed valuation, 1907	.....	.....	$ 8,099,585

MILEAGE

VALUATION OF RAILWAY PROPERTY—1907.

Chicago, Milwaukee & St. Paul Railway Company.

County.	MILEAGE.		
	Main Line.	Branches.	Sidetracks.
Cass	18.43	.....	2.27
Dickey	.....	25.00	1.78
Emmons	.....	26.85	.65
LaMoure	.....	6.61	.72
McIntosh	.....	7.15	.35
Richland	50.97	.....	3.09
Sargent	.....	17.20	1.70
Total mileage	69.40	82.81	10.56
Valuation	$ 7,500	$ 6,500	$ 1,500
Mileage valuation	$ 520,500	$ 538,265	$ 15,840
Total assessed valuation, 1907	.....	.....	$ 1,074,605

MILEAGE

VALUATION OF RAILWAY PROPERTY—1907.

Chicago & Northwestern Railway Company.

County.	MILEAGE.		
	Main Line.	Branches.	Sidetracks.
Dickey	14.28	.....	1.51
Total mileage	14.28	.....	1.51
Valuation	$ 6,000	.....	$ 1,500
Mileage valuation	$ 85,680	.....	$ 2,265
Total assessed valuation, 1907	.....	.....	$ 87,925

MILEAGE

VALUATION OF RAILWAY PROPERTY—1907.

Devils Lake & Chautauqua Transfer Company.

County.	MILEAGE.		
	Main Line.	Branches.	Sidetracks.
Ramsey	4.75	.....	.132
Total mileage.....	4.75	.....	.132
Valuation	$ 600	.....	$ 200
Mileage valuation.....	$ 2,850	.....	$ 26
Total assessed valuation, 1907	.....	.....	$ 2,876

MILEAGE

VALUATION OF RAILWAY PROPERTY—1907

Farmers Grain & Shipping Company.

County.	MILEAGE.		
	Main Line.	Branches.	Sidetracks.
Cavalier	.30		
Ramsey	31.48	.....	2.95
Towner	21.56	.....	1.62
Total mileage.....	53.34	.....	4.57
Valuation	$ 3,500	.....	$ 350
Mileage valuation.....	$ 186,690	.....	$ 1,600
Total assessed valuation, 1907	.....	.....	$ 188,290

MILEAGE

VALUATION OF RAILWAY PROPERTY—1907.

Brandon, Devils Lake & Southern Railway,

County.	MILEAGE.		
	Main Line.	Branches.	Sidetracks.
Towner	13.05	.....	1.72
Total mileage	13.05	.....	1.72
Valuation	$ 3,000	.....	$ 300
Mileage valuation	$ 39,150	.....	$ 516
Total assessed valuation, 1907	.....	.....	$ 39,666

STREET CAR LINES

Fargo & Moorehead Street Railway Company, Fargo, N. D.
7.44 miles, $3,000 per mile.....$22,320

Valley City Street & Interurban Railway Co., Valley City, N. D.
1.50 miles, $2,000 per mile.....$3,000

RECAPITULATION

RAILROADS

Company	MILEAGE			
	Main Line	Branches	Sidetracks	2nd Track
Northern Pacific.....	377.535	786.904	245.170	21.051
Great Northern.....	508.77	608.53	219.58	
Dakota & Great Northern	292.35	.....	24.19	
Minneapolis, St. Paul & Sault Ste. Marie....	361.	747.68	114.11	
Chicago, Milwaukee & St. Paul.....	69.40	82.81	10.56	
Chicago & Northwestern	14.28	.....	1.51	
Devils Lake & Chautauqua	4.75	.....	.132	
Farmers Grain & Shipping	53.34	.....	4.57	
Brandon, Devils Lake & Southern.....	13.05	.....	1.72	
Total mileage.....	1684.475	2225.924	621.542	21.051

Company	VALUATION			
	Main Line	Branches	Sidetracks	2nd Track
Northern Pacific.....	$ 3,397,815	$ 5,114,876	$ 367,755	$ 105,255
Great Northern.....	4,578,930	3,955,445	329,370	
Dakota & Great Northern	1,835,275	.....	36,285	
Minneapolis, St. Paul & Sault Ste. Marie.....	3,068,500	4,859,920	171,165	
Chicago, Milwaukee & St. Paul.....	520,500	538,265	15,840	
Chicago & Northwestern	85,680	.....	2,265	
Devils Lake & Chautauqua	2,850	.....	26	
Farmers Grain & Shipping	186,690	.....	1,600	
Brandon, Devils Lake & Southern.....	39,150	.....	516	
Total assessed valuation	$13,715,390	$14,468,506	$ 924,822	$ 105,225

Grand total railway property 1907, $29,213,973.

Abstract of Assessment of Real Property in Every County, North Dakota, As Returned by the Assessors and Equalized By the State Board, 1907.

COUNTIES	Average Value per Acre	Value of Land Exclusive of Structures and Other Improvements	Value of Structures and Other Improvements on Land	Value of Town or City Lots Exclusive of Structures and Other Improvements	Value of Structures and Other Improvements on Town or City Lots	Total Value as Equalized by the County Board	Total Value as Equalized by the State Board
Adams	$ 2.50	$ 306,312	.....	.....	.....	.....	$ 306,312
Barnes	4.60	4,254,391	$ 249,178	$ 257,275	$ 541,638	.....	$ 5,302,482
Benson	3.85	2,497,078	189,669	117,386	209,600	.....	3,013,733
Billings	1.33	1,460,358	195,099	28,861	38,320	.....	1,722,629
Bottineau	4.09	3,798,838	275,157	270,541	379,091	.....	4,723,627
Bowman	2.50	374,985	3,300	.....	.....	.....	378,285
Burleigh	2.65	1,995,728	105,540	397,145	416,629	.....	2,915,042
Cass	6.70	7,331,357	585,527	1,602,880	2,040,653	.....	11,560,417
Cavalier	4.09	3,708,137	197,934	193,645	280,766	.....	4,380,482
Dickey	3.97	2,548,906	124,348	176,759	211,609	.....	3,061,622
Eddy	3.94	1,269,666	105,945	57,050	81,888	.....	1,514,549
Emmons	2.06	1,368,423	36,799	31,570	58,095	.....	1,494,887
Foster	4.13	1,560,807	140,302	116,206	111,305	.....	1,928,620
Grand Forks	5.83	5,143,751	415,191	1,068,059	1,549,375	.....	8,176,376
Griggs	4.24	1,874,766	262,556	106,707	276,522	.....	2,520,551
Hettinger	2.56	994,674	18,840	.....	.....	.....	1,013,514
Kidder	2.63	1,473,295	60,200	27,234	43,122	.....	1,603,851
LaMoure	4.01	2,714,097	163,581	137,426	191,738	.....	3,206,845
Logan	2.80	1,118,940	38,627	18,535	12,875	.....	1,188,987
McHenry	3.08	2,761,571	183,579	183,306	261,319	.....	3,389,766
McIntosh	2.75	1,225,182	102,281	30,584	99,342	.....	1,457,389
McKenzie	1.52	268,303	9,905	4,430	7,285	.....	289,923
McLean	3.00	2,687,936	133,563	181,228	196,700	.....	3,199,427

Mercer	1.91	734,398	17,647	324	2,090	.....	754,459
Morton	2.08	2,728,939	109,779	244,085	326,263	.....	3,409,066
Nelson	3.92	2,374,265	159,115	117,221	222,872	.....	2,873,473
Oliver	2.06	597,856	13,035	928	456	.....	612,275
Pembina	4.51	3,174,987	274,398	126,733	317,038	.....	3,893,156
Pierce	3.69	1,941,252	148,212	90,984	114,219	.....	2,294,667
Ramsey	3.92	2,763,918	208,050	321,888	374,962	.....	3,668,818
Ransom	3.81	1,944,241	128,107	115,971	206,793	.....	2,395,112
Richland	6.29	5,468,878	420,875	250,411	528,674	.....	6,668,838
Rolette	3.55	1,810,541	105,503	116,472	141,281	.....	2,173,797
Sargent	3.78	1,880,906	100,433	98,900	100,973	.....	2,181,212
Stark	2.52	1,555,895	119,242	232,191	329,090	.....	2,236,418
Steele	5.50	2,423,297	198,646	58,088	91,818	.....	2,771,849
Stutsman	4.10	4,640,580	283,735	317,866	617,768	.....	5,859,949
Towner	4,42	2,559,263	241,861	155,686	252,895	.....	3,209,705
Traill	6.62	3,591,601	265,326	150,891	272,761	.....	4,280,579
Walsh	5.78	4,618,011	367,751	258,020	502,467	.....	5,746,249
Ward	3.28	5,408,282	420,039	771,122	1,001,907	.....	7,601,350
Wells	4.04	2,982,588	239,674	134,103	240,453	.....	3,596,818
Williams	2.93	997,408	67,432	163,882	162,101	.....	1,390,823
Unorganized—							
Dunn	2.00	647,648	17,455	.....	.....	.....	665,103
Old Williams	2.00	393,072	8,540	.....	.....	.....	401,612
Total as equalized by county board	.....	$ 103,910,768	$ 7,387,811	$ 8,593,080	$ 12,571,850	$ 132,463,509	.....
Changes made by state board	.....	4,064,559	124,160	139,513	242,903	4,571,135	.....
Value as equalized by state board	.....	$ 107,975,327	$ 7,511,971	$ 8,732,593	$ 12,814,753	.....	$ 137,034,644

Abstract of Assessment of Personal Property in Every County, North Dakota, as Returned by the Assessors and Equalized by the State Board, 1907.

COUNTIES	Total Value as Equalized by the State Board	Total Value as Equalized by the County Board	1 Horses				2 Cattle	
			One Year Old - Av. Val. $14	Two Years Old Av. Val. $22	Three Years Old and Over Av. Val $34	Stallions Kept for Service Av. Val. $150	One Year Old Av. Val. $5	Two Years Old Av. Val. $10
			Value	Value	Value	Value	Value	Value
Adams	$ 279,399	$ 314,688	$ 11,162	$ 19,614	$ 85,987	$ 1,800	$ 4,505	$ 12,412
Barnes	1,379,855	1,330,268	15,491	21,706	373,086	7,166	18,265	22,205
Benson	1,164,520	1,134,837	10,420	14,599	293,940	5,361	11,253	14,881
Billings	872,344	795,745	16,422	30,778	222,705	13,500	76,990	56,330
Bottineau	1,589,844	1,559,631	16,207	23,815	476,387	7,262	15,567	17,300
Bowman	139,647	143,097	1,624	3,388	20,765	600	5,957	11,010
Burleigh	954,638	944,417	13,675	18,423	193,951	4,125	23,212	38,169
Cass	3,091,691	3,070,602	19,809	27,723	538,946	8,516	20,207	25,848
Cavalier	1,209,473	1,030,325	14,446	19,270	376,300	7,443	11,851	13,749
Dickey	804,224	777,937	13,753	19,602	203,270	5,126	27,799	41,168
Eddy	446,859	420,776	6,463	8,503	136,552	2,390	8,205	12,070
Emmons	827,813	838,457	19,565	32,867	231,374	6,790	36,815	46,645
Foster	556,252	556,604	5,267	7,591	148,620	2,975	5,737	8,840
Grand Forks	2,117,714	2,004,336	16,929	24,067	395,958	7,078	19,048	24,197
Griggs	872,044	889,725	11,819	16,980	224,719	5,050	9,810	12,598
Hettinger	396,314	408,480	4,702	5,911	103,748	2,390	6,228	9,872
Kidder	502,590	542,257	7,993	12,126	156,144	6,337	19,140	18,782
LaMoure	899,309	920,116	10,266	16,393	257,275	7,023	16,455	25,235
Logan	473,200	514,908	8,144	9,899	134,834	2,505	17,695	17,868
McHenry	1,478,992	1,484,351	15,675	22,242	441,158	8,498	22,669	31,637
McIntosh	705,721	706,280	9,036	14,303	177,866	5,333	22,875	33,430
McKenzie	598,432	637,102	11,624	28,042	160,899	7,070	20,365	42,260
McLean	1,543,784	1,491,085	19,508	38,046	479,686	7,476	21,388	34,498

Mercer	334,234	338,547	7,714	15,224	104,618	9,900	12,970	24,960
Morton	1,438,379	1,256,558	22,199	41,602	315,146	7,518	41,625	72,560
Nelson	1,003,082	977,901	14,103	18,117	265,083	5,776	14,532	18,651
Oliver	228,412	202,309	6,310	6,553	91,253	2,692	10,413	15,628
Pembina	1,137,727	1,157,475	12,756	26,968	295,541	5,422	13,322	13,531
Pierce	738,368	693,119	8,957	15,185	259,233	3,750	11,808	14,500
Ramsey	1,273,313	1,207,831	13,949	18,911	322,233	6,313	12,185	16,359
Ransom	710,086	648,385	8,256	11,120	196,822	4,170	17,266	17,000
Richland	1,503,449	1,429,812	19,418	28,903	390,550	8,295	27,688	39,404
Rolette	765,142	766,755	7,743	11,477	196,428	5,253	9,895	11,719
Sargent	820,692	748,801	12,094	17,301	193,650	4,875	25,884	37,890
Stark	693,775	679,079	10,135	13,728	145,282	3,600	15,886	23,500
Steele	720,617	666,388	9,509	13,885	222,644	3,908	10,330	13,407
Stutsman	1,371,649	1,421,095	14,494	19,928	346,605	5,869	20,429	27,181
Towner	899,801	824,094	10,882	13,521	270,318	5,007	7,489	9,924
Traill	1,073,831	991,582	8,878	12,908	266,784	3,225	10,884	15,640
Walsh	1,386,991	1,238,959	14,842	19,704	361,465	5,700	13,624	17,626
Ward	4,181,895	4,079,542	31,600	39,943	1,157,411	16,353	32,909	45,066
Wells	992,664	1,045,130	13,163	19,512	265,228	8,580	14,849	20,963
Williams	1,363,779	1,584,020	10,421	13,056	322,974	7,349	9,466	13,153
Dunn (reported by Stark)	199,335	206,931	6,384	8,646	57,868	4,800	14,187	22,160
Old Williams (reported Stark)	65,747	67,466	1,876	2,508	20,502	900	3,664	7,320
Total value and averages	.....	$44,747,803	$ 532,889	$ 898,093	$11,807,320	$ 256,254	$ 778,104	$ 991,283
Equalized value	$45,807,627	.....	$ 545,881	$ 824,588	$11,901,808	$ 261,069	$ 793,341	$ 1,069,176

Abstract of Assessment of Personal Property in Every County, North Dakota, As Returned by the Assessors and Equalized by the State Board, 1907—Continued.

COUNTIES	2 Cattle—Continued			3 Mules and Asses			4	5
	Cows Three Years Old and Over Av. Val. $9	Work Oxen Av. Val. $16	All Other Cattle Three Years Old and Over Av. Val. $15	One Year Old Av. Val. $15	Two Years Old Av. Val. $22	Three Years Old Av. Val. $33	Sheep Av. Val. $1.50	Hogs Av. Val. $3
	Value	Value	Value	Value	Value	Value	Value	Value
Adams	$ 10,521	$ 239	$ 25,089	$ 45	$ 44	$ 1,480	$ 35,151	$ 237
Barnes	69,071	64	2,371	15	266	2,843	1,386	11,568
Benson	46,371	556	1,768	120	286	3,382	1,024	8,629
Billings	76,644	622	60,471	.....	.....	792	75,856	1,455
Bottineau	68,158	1,133	2,302	90	266	9,742	550	7,911
Bowman	14,967	.....	14,979	30	.....	66	30,156	60
Burleigh	69,802	369	12,227	74	44	1,797	15,072	5,558
Cass	81,698	16	3,561	60	65	6,552	3,477	19,102
Cavalier	55,824	401	1,610	101	66	3,867	1,377	8,755
Dickey	72,626	64	4,153	188	110	2,831	3,352	13,194
Eddy	25,335	481	2,205	171	418	4,015	611	3,450
Emmons	89,406	207	4,591	46	198	960	19,584	12,099
Foster	22,534	96	2,819	328	682	3,714	2,427	5,383
Grand Forks	75,536	16	3,484	120	132	9,292	2,150	11,359
Griggs	32,975	286	2,047	30	66	3,080	3,450	7,021
Hettinger	21,701	464	4,503	104	22	1,312	34,670	3,910
Kidder	43,288	736	11,922	90	22	1,255	11,090	1,494
LaMoure	56,319	64	3,260	180	372	3,917	1,707	5,854
Logan	50,979	575	2,175	60	21	627	7,100	6,156
McHenry	80,082	1,139	5,913	105	286	8,627	1,825	11,143
McIntosh	72,139	.....	2,852	75	132	828	6,799	11,112
McKenzie	56,433	1,807	83,981	15	46	893	26,190	841
McLean	88,124	5,420	4,265	105	.....	4,754	1,746	11,377

Mercer	46,026	80	4,090	.....	.....	461	13,997	4,448
Morton	131,265	160	166,333	96	110	2,784	35,216	10,914
Nelson	49,611	241	2,151	128	176	7,542	1,145	7,732
Oliver	32,572	80	5,042	.....	22	790	2,571	3,606
Pembina	49,753	296	1,321	.....	66	1,045	5,685	8,121
Pierce	43,762	130	1,685	160	88	1,858	204	7,785
Ramsey	49,456	304	2,571	112	110	6,742	1,943	8,256
Ransom	56,826	.....	2,740	96	.....	1,914	1,695	9,555
Richland	97,683	.....	4,633	320	327	6,302	2,758	22,023
Rolette	37,018	655	1,420	180	486	3,277	1,340	4,691
Sargent	69,538	128	4,294	405	286	2,409	2,501	14,305
Stark	49,581	.....	5,354	.....	.....	355	23,539	5,154
Steele	36,356	80	1,907	177	110	4,183	566	6,350
Stutsman	74,357	795	3,396	209	330	3,750	7,007	6,004
Towner	34,594	535	1,852	331	506	13,231	705	10,140
Traill	48,636	.....	1,537	150	440	15,014	2,511	10,154
Walsh	62,901	465	2,065	.....	.....	2,046	950	10,220
Ward	159,762	17,951	12,117	323	486	21,922	3,124	16,646
Wells	51,126	384	3,001	195	574	3,703	4,269	6,847
Williams	47,295	12,469	2,860	89	264	6,478	2,422	3,021
Unorganized—								
Dunn (reported by Stark)	34,182	.....	9,856	.....	.....	.....	17,442	861
Old Williams (reported Stark)	10,323	.....	384	.....	.....	.....	7,059	300
Total value and averages	$ 2,953,056	$ 53,547	$ 355,913	$ 5,162	$ 8,401	$ 187,672	$ 430,708	$ 315,455
Equalized value	$ 2,553,156	$ 49,508	$ 503,178	$ 5,123	$ 7,925	$ 182,432	$ 425,399	$ 344,801

Abstract of Assessment of Personal Property in Every County, North Dakata, as Returned by the Assessors and Equalized by the State Board, 1907—Continued.

COUNTIES	6			7	8	9	10
	A—Sleighs and Sleds	B—Bicycles	C—Wagons, Carriages and all other Wheeled Vehicles	Melodeons Organs and other Music'l Instruments	Piano Fortes Av. Val. $160	Household Furniture	Agricultural Tools, Implem'ts and Machinery
	Value	Value	Value	Value	Value	Value	Value
Adams	$ 65	$ 48	$ 9,631	$ 300	$ 235	$ 9,419	$ 4,514
Barnes	4,129	2,695	41,415	3,051	22,911	63,693	76,250
Benson	4,586	45	31,742	1,790	11,328	43,984	74,527
Billings	610	40	22,575	1,050	1,920	15,709	21,691
Bottineau	9,885	133	50,176	5,902	13,446	55,542	74,081
Bowman	30	10	3,918	95	189	2,990	2,122
Burleigh	3,654	95	28,028	1,728	11,875	54,982	30,650
Cass	6,423	2,921	91,292	9,431	70,992	270,532	143,8[illegible]3
Cavalier	7,783	34	38,765	2,938	11,706	55,280	71,322
Dickey	1,509	8	21,561	2,020	9,076	36,334	35,3[illegible]2
Eddy	2,316	.....	19,393	704	5,798	25,431	29,924
Emmons	3,447	207	25,624	1,900	2,896	19,429	39,923
Foster	2,375	19	23,854	1,318	6,075	27,451	39,3[illegible]5
Grand Forks	5,594	145	52,849	4,162	55,913	209,104	109,806
Griggs	4,773	143	39,540	2,227	7,940	37,746	63,521
Hettinger	462	8	17,951	1,009	1,257	20,207	28,142
Kidder	2,243	36	18,314	1,583	2,411	17,547	23,984
LaMoure	2,131	94	28,284	2,106	9,313	42,905	47,860
Logan	991	15	18,884	1,359	901	15,464	27,918
McHenry	6,333	90	37,065	3,141	11,964	55,292	78,025
McIntosh	2,082	5	20,427	2,145	1,135	23,176	38,957
McKenzie	1,642	85	14,378	345	422	19,616	12,352
McLean	6,352	147	53,744	3,587	5,894	45,639	86,695

Mercer	1,158	17	11,644	482	123	4,329	12,522
Morton	3,075	115	33,464	2,317	13,186	48,180	37,984
Nelson	4,682	180	34,572	2,358	10,616	51,888	52,317
Oliver	1,277	180	8,220	329	418	4,153	11,349
Pembina	4,429	129	48,037	5,754	24,826	57,310	79,044
Pierce	3,579	85	26,256	1,298	4,543	38,576	47,332
Ramsey	4,385	12	34,319	1,952	21,266	57,862	65,896
Ransom	1,542	25	15,893	1,451	12,930	48,881	45,566
Richland	2,950	108	66,296	4,423	21,394	67,332	96,434
Rolette	5,060	78	27,339	2,122	5,856	29,815	36,287
Sargent	1,801	25	18,173	2,149	6,683	33,120	39,263
Stark	730	45	27,581	535	10,225	48,083	34,691
Steele	2,572	3	23,525	1,845	8,505	36,716	57,286
Stutsman	3,372	50	57,690	1,787	19,937	73,585	76,089
Towner	4,594	18	27,278	1,478	9,146	47,365	63,680
Traill	2,386	25	24,435	3,124	15,996	56,271	62,721
Walsh	4,805	8	30,784	3,199	22,289	76,068	100,677
Ward	16,107	485	146,815	6,103	27,055	212,281	371,293
Wells	4,072	2,000	40,829	2,456	9,954	40,751	65,644
Williams	9,795	438	59,429	1,956	5,541	68,030	63,621
Unorganized—							
Dunn (reported by Stark)	235	.....	4,804	10	.....	2,525	7,025
Old Williams (reported by Stark)	65	.....	1,785	25	.....	1,110	1,635
Total value and averages	$ 162,159	$ 10,869	$ 1,477,578	$ 100,954	$ 490,268	$ 1,905,004	$ 2,304,195
Equalized value	$ 162,186	$ 10,869	$ 1,478,578	$ 100,954	$ 516,086	$ 2,271,703	$ 2,589,265

Abstract of Assessment of Personal Property in Every County, North Dakota, as Returned by the Assessors and Equalized by the State Board, 1907—Continued.

COUNTIES	11 Threshing Machines		12	13	14	15	16
	A—Separators and Horse Powers Av. Val. $125	B—Engines and Boilers Av. Val. $250	Gold and Silver Plate and Plated Ware	Diamonds Watches and Jewelry	Franchises, Annuities, Royalties, Pat. Rights	Steamboats and Vessels of every Description	Goods and Merchandise
	Value	Value	Value	Value	Value	Value	Value
Adams	.....	$ 1,280	$ 20	$ 580	.....	.....	$ 1,478
Barnes	$ 29,254	69,550	.....	60	.....	.....	234,352
Benson	23,668	49,984	175	538	.....	.....	253,137
Billings	903	2,792	.....	.....	$ 2,970	.....	48,480
Bottineau	27,891	62,819	295	685	225	$ 330	285,368
Bowman	125	3,725	.....	105	.....	.....	5,015
Burleigh	7,654	10,033	646	860	.....	.....	171,232
Cass	39,920	85,717	9,130	20,229	.....	.....	819,482
Cavalier	29,915	62,657	70	.....	.....	.....	172,910
Dickey	8,460	17,175	250	155	.....	.....	132,255
Eddy	8,252	18,677	.....	.....	50	.....	53,075
Emmons	9,504	13,162	47	628	.....	.....	99,384
Foster	12,988	28,375	80	509	.....	.....	91,537
Grand Forks	30,083	2,615	4,855	5,405	10	6,220	508,222
Griggs	18,807	34,635	50	7	.....	.....	150,902
Hettinger	3,099	2,554	152	742	.....	.....	9,430
Kidder	4,264	6,432	95	675	.....	.....	30,173
LaMoure	14,546	35,050	45	492	.....	.....	141,751
Logan	6,069	8,131	10	75	.....	.....	39,650
McHenry	25,394	43,804	148	1,777	25	.....	219,433
McIntosh	19,199	8,055	85	170	.....	.....	81,925
McKenzie	1,384	2,907	.....	.....	.....	600	12,350
McLean	22,306	28,328	20	1,102	100	.....	201,631

Mercer	5,006	1,535	.....	.....	.....	.....	22,125
Morton	14,586	16,599	370	1,735	.....	300	182,119
Nelson	21,074	44,171	45	494	.....	15	164,410
Oliver	2,882	3,625	.....	8	.....	.....	1,555
Pembina	22,365	51,025	95	450	1,000	.....	176,605
Pierce	13,943	25,365	.....	250	.....	804	101,010
Ramsey	29,513	63,922	45	63	.....	700	224,936
Ransom	12,602	28,223	.....	20	.....	.....	111,030
Richland	19,901	43,158	20	6	.....	.....	246,144
Rolette	13,305	29,138	128	433	.....	40	125,035
Sargent	12,124	24,233	25	100	.....	.....	104,550
Stark	3,282	4,277	.....	13	.....	.....	132,235
Steele	16,078	32,387	25	242	.....	.....	78,898
Stutsman	25,244	49,288	76	140	.....	400	237,398
Towner	19,843	44,295	10	1,415	.....	.....	149,316
Traill	19,322	38,559	70	240	30	40	161,797
Walsh	27,436	58,298	.....	1,240	100	.....	247,486
Ward	49,005	9,681	165	3,787	.....	2,700	683,361
Wells	20,056	45,446	558	1,664	.....	.....	150,486
Williams	7,487	13,062	74	1,334	.....	5	115,192
Unorganized—							
Dunn (reported by Stark)	732	1,523	.....	.....	.....	.....	1,825
Old Williams (reported by Stark)	251				.....		
Total value and averages	$ 555,023	$ 1,120,123	$ 17,879	$ 48,428	$ 4,510	$ 12,154	$ 6,973,047
Equalized value	$ 699,722	$ 1,286,273	$ 17,879	$ 48,428	$ 4,510	$ 12,154	$ 7,180,685

Abstract of Assessment of Personal Property in Every County, North Dakota, as Returned by the Assessors and Equalized by the State Board, 1907—Continued.

COUNTIES	17 Manufacturer's Materials and Manufactured Articles	18 Manufacturer's tools, Impl'ts, Machinery, Including Engines, boilers	19 Moneys other than that of Banks, Bankers or Brokers	20 Credits other than that of Banks, Bankers or Brokers	21 Bonds and Stock other than Bank Stock	22 Shares of Bank Stock	23 Shares of Capit'l Stock Foreign Companies and Associations
Adams	.....	$ 230	$ 5,951	.....	.....	$ 3,000	
Barnes	$ 6,945	10,391	3,900	5,565	6,500	141,200	
Benson	3,660	4,026	7,985	9,170	695	101,341	
Billings	365	500	.....	.....	.....	11,666	
Bottineau	1,190	8,459	5,242	3,156	.....	120,059	33
Bowman	.....	2,840	389	2,500	.....	.....	
Burleigh	2,360	4,723	250	1,000	.....	79,620	
Cass	11,703	73,190	42,745	35,655	9,240	182,795	3,680
Cavalier	3,155	5,350	3,126	2,650	.....	93,407	50
Dickey	6,090	11,590	1,610	5,100	1,700	52,908	
Eddy	5,625	5,520	5,050	1,450	.....	21,580	
Emmons	425	1,324	10,057	11,430	.....	22,659	
Foster	4,075	3,085	2,300	4,800	.....	46,722	400
Grand Forks	6,531	57,870	12,555	56,050	4,800	152,740	41,800
Griggs	1,805	10,490	330	39,120	.....	64,936	
Hettinger	.....	313	15,611	1,330	.....	100	2,800
Kidder	1,025	2,870	5,200	2,900	100	19,500	
LaMoure	2,545	5,540	12,710	6,685	300	61,808	125
Logan	250	1,585	100	.....	.....	20,000	
McHenry	7,285	4,110	5,325	3,050	50	131,927	1,010
McIntosh	21,930	21,207	14,570	1,000	100	30,163	
McKenzie	.....	25	.....	.....	.....	5,000	
McLean	13,809	7,465	2,178	9,471	2,196	96,938	1,916

Mercer	175	1,500	2,400	.....	.....	5,000	
Morton	3,745	26,025	.....	.....	.....	106,917	
Nelson	395	4,835	17,940	23,470	.....	73,379	
Oliver	200	770	850	.....	.....	.....	
Pembina	2,325	4,140	2,500	10,390	.....	97,571	100
Pierce	145	5,485	50	.....	1,000	45,338	
Ramsey	1,535	4,010	2,300	320	.....	143,383	
Ransom	5,360	350	1,000	.....	.....	45,555	
Richland	3,270	19,339	28,155	1,950	3,960	126,447	
Rolette	10,640	2,269	55	4,425	3,500	83,133	
Sargent	901	8,245	945	1,190	6,500	77,850	
Stark	1,165	5,745	.....	55	.....	69,325	
Steele	120	1,400	17,730	4,960	.....	69,200	
Stutsman	1,105	9,615	700	100	1,000	153,139	
Towner	250	3,555	1,400	600	.....	41,428	
Traill	1,070	6,824	17,743	67,050	600	89,770	
Walsh	645	12,140	15,625	33,800	.....	88,165	
Ward	41,330	43,315	34,754	27,592	3,930	317,193	160
Wells	9,310	5,340	1,450	33,075	.....	62,500	
Williams	7,985	3,275	9,835	7,830	.....	165,300	
Unorganized—							
Dunn (reported by Stark)							
Old Williams (reported by Stark)							
Total value and averages	$ 192,444	$ 410,853	$ 312,616	$ 414,879	$ 46,171	$ 3,320,662	$ 52,074
Equalized value	$ 192,444	$ 410,853	$ 312,616	$ 418,889	$ 46,171	$ 3,320,662	$ 52,074

Abstract of Assessment of Personal Property in Every County, North Dakota, as Returned by the Assessors and Equalized by the State Board, 1907—Continued.

COUNTIES	24	25			26	27	28
	Stock and Furniture of Sample Rooms, Eating Houses, Billiard and Similar Tables	Elevators, Warehouses and Grain Therein Wherever Situated			Improvements Except Plowing on U. S. or R. R. Lands	Gas and Water Mains and Pipes	All Other Property Not Included in the Preceding 27 Items
		A Elevators	B Warehouses and all others	C Grain Therein			
Adams	.....	.....	.....	.....	$ 33,697	.....	$ 665
Barnes	2,740	93,453	100	.....	845	.....	15,353
Benson	4,955	102,800	600	.....	6,246	150	14,798
Billings	900	2,000	.....	.....	95,090	.....	10,518
Bottineau	6,118	159,691	830	.....	26,210	.....	25,388
Bowman	100	.....	.....	.....	11,892		
Burleigh	925	17,400	1,250	.....	87,095	15,010	27,070
Cass	11,058	153,872	10,850	.....	114,135	15,000	102,161
Cavalier	2,725	116,945	50	.....	2,125	.....	11,450
Dickey	2,130	36,110	1,140	.....	4,830	1,500	8,085
Eddy	1,010	24,150	.....	.....	5,670	.....	2,315
Emmons	380	28,400	100	.....	19,800	.....	15,940
Foster	1,750	33,060	250	145	.....	.....	8,712
Grand Forks	2,980	102,745	460	.....	3,985	12,000	18,849
Griggs	1,265	43,750	835	.....	4,240	.....	15,060
Hetinger	.....	.....	.....	.....	90,475	.....	1,135
Bidder	370	5,200	.....	1,540	61,592	.....	4,117
LaMoure	2,475	53,761	3,100	.....	5,890	.....	15,563
Logan	525	12,700	.....	.....	56,830	.....	3,105
McHenry	4,160	98,050	3,330	.....	55,113	200	31,862
McIntosh	165	22,394	1,452	.....	33,918	.....	4,681
McKenzie	75	.....	.....	100	84,455	.....	2,230

McLean	4,265	60,750	7,125	.....	148,554	107	17,062
Mercer	100	3,050	450	.....	14,840	.....	3,290
Morton	4,075	28,353	3,785	2,265	48,253	.....	13,221
Nelson	3,738	75,450	.....	.....	1,690	.....	10,370
Oliver	.....	.....	.....	9	14,970	.....	265
Pembina	970	102,440	975	.....	345	1,800	9,214
Pierce	1,842	34,500	2,100	.....	12,972	.....	2,790
Ramsey	4,675	124,158	275	.....	665	5,075	22,602
Ransom	470	33,490	.....	950	2,580	.....	14,708
Richland	1,765	81,624	100	.....	660	.....	19,679
Rolette	2,465	78,250	.....	.....	7,457	.....	6,730
Sargent	450	81,805	4,790	.....	3,554	.....	6,656
Stark	1,705	10,800	300	997	40,836	.....	5,035
Steele	2,290	35,198	.....	.....	150	.....	8,075
Stutsman	2,075	62,175	4,350	.....	42,550	.....	19,430
Towner	1,280	92,550	.....	.....	1,530	.....	9,735
Traill	613	92,363	650	.....	1,102	.....	14,278
Walsh	1,685	137,950	500	.....	365	.....	12,118
Ward	18,712	148,075	8,685	2,450	354,218	.....	97,027
Wells	3,155	53,440	2,378	.....	18,380	.....	7,306
Williams	9,345	49,790	910	65,519	229,765	4	16,940
Unorganized—							
Dunn (represented by Stark)	.....	.....	.....	.....	4,270		
Old Williams (represented by Stark)	.....	.....	.....	.....	6,025	.....	15
Total value and averages	$ 112,481	$ 2,492,692	$ 61,720	$ 73,975	$ 1,759,864	$ 50,846	$ 655,663
Equalized value	$ 112,481	$ 2,492,692	$ 61,720	$ 73,975	$ 1,759,864	$ 50,846	$ 655,653

Abstract of Tax Lists of Every County, State of North Dakota, 1907.

COUNTIES	Value of Land Exclusive of Structures and Improvements	Value of Structures and Improvements on Land	Number of Acres of Land Exclusive of Town Lots	Average Value per Acre	Value of Town and City Lots Exclusive of Structures	Value of Structures on Town and City Lots	Value of all Taxable Personal Property
Barnes	$ 4,221,976	$ 237,917	922,545	$ 4.57	$ 214,104	$ 473,017	2,577,295
Benson	2,376,854	154,380	624,766.59	3.80	102,072	178,796	1,833,629
Billings	993,901	7,500	.....	.92	3,996	13,246	1,123,023
Bottineau	3,673,963	216,638	859,537	4.27	250,976	328,249	2,619,780
Burleigh	1,854,865	84,250	756,421	2.45	362,740	349,155	1,647,822
Cass	7,344,275	568,584	109,523.92	6.69	1,549,814	1,917,892	5,088,397
Cavalier	3,508,522	193,445	898,806	3.90	176,030	236,378	1,996,354
Dickey	2,493,140	118,022	630,485	3.95	138,949	189,170	1,701,982
Eddy	1,163,058	95,220	301,655	3.74	76,175	63,247	559,838
Emmons	1,302,594	33,145	633,436	2.01	26,077	27,044	1,173,783
Foster	1,449,391	101,845	375,742	3.85	91,063	91,178	936,471
Grand Forks..	5,556,500	.....	881,388	5.83	2,524,710	.....	3,644,860
Griggs	1,818,254	200,658	434,067	4.18	87,440	218,109	1,103,841
Kidder	1,151,240	43,780	543,340	2.12	33,971	23,593	613,176
LaMoure	2,602,176	155,813	670,941	3.87	103,429	162,819	1,616,365
Logan	852,417	35,090	390,988	2.18	10,120	9,315	813,807
McHenry	2,593,667	160,980	726,966	3.57	146,432	206,869	2,311,406
McIntosh	1,123,750	89,809	431,548	2.60	22,094	78,735	1,019,836
McKenzie	208,375	3,908	162,645.91	1.28	1,770	.....	457,384
McLean	2,272,825	115,994	789,863	2.87	91,783	127,993	2,068,303
Mercer	695,669	14,454	395,941	1.76	281	2,195	279,913
Morton	2,470,929	101,780	1,335,472	1.85	208,014	286,180	1,850,472
Nelson	2,242,223	154,227	602,249	3.72	80,762	181,105	1,205,721
Oliver	545,838	11,416	280,071	1.94	942	380	215,345
Pembina	3,172,581	267,996	702,423	4.51	124,192	315,803	1,866,148

Pierce	1,746,155	126,983	486,693	3.59	85,407	93,144	1,061,140
Ramsey	2,752,879	194,223	716,123	3.84	247,675	359,314	2,027,342
Ransom	1,954,346	127,442	510,704	3.83	86,348	170,901	1,163,446
Richland	5,477,739	426,946	868,783.57	6.30	217,818	475,855	1,267,654
Rolette	1,593,080	88,778	409,204	3.89	108,286	112,693	1,123,162
Sargent	1,899,257	95,439	493,433	3.85	44,059	89,700	1,663,077
Stark (unorg)				1.21	.....	.....	841,507
Dunn, Old Williams, Bowman and Hettinger ..	1,367,830	29,383	1,121,268				
Stark	1,127,289	101,355	592,950	2.07	175,603	278,559	1,174,333
Steele	2,398,085	177,996	444,372.22	5.39	55,781	79,629	986,165
Stutsman	4,350,852	237,172	1,158,915	3.75	270,431	519,313	2,376,502
Towner	2,464,112	213,185	.....	.....	123,740	278,660	1,434,628
Traill	3,468,259	247,863	542,570	6.39	140,389	259,933	1,874,906
Walsh	4,608,288	367,595	799,024	5.77	250,764	495,584	2,640,571
Ward	4,311,957	319,838	1,322,815.31	3.25	670,891	683,701	5,416,055
Wells	2,870,458	206,910	715,589	4.01	100,719	190,844	1,674,050
Williams	571,931	48,178	215,728	2.65	94,531	123,852	1,373,300
Totals	$ 100,651,500	$ 6,176,137	31,476,561		$ 9,100,378	$ 9,683,150	$ 70,422,789

Abstract of Tax Lists of Every County, State of North Dakota, 1907—Continued.

COUNTIES	Total Value	Total Taxes Levied	STATE TAXES			
			General Fund 3.8 Mills	Bond Interest Fund .3 Mill	Educational Institution Fund (Mill Tax) 1 Mill	Wolf Bounty Fund .2 Mill
Barnes	$ 7,724,309	$ 261,268.11	$ 29,353.31	$ 2,317.31	$ 7,724.57	$ 1,544.89
Benson	4,645,731	158,660.63	17,681.07	1,396.22	4,652.55	930.90
Billings	2,141,666	49,996.61	8,138.32	642.50	2,141.67	428.33
Bottineau	7,089,606	261,280.75	26,940.49	2,126.86	7,089.61	1,417.91
Burleigh	4,298,832	176,923.20	16,337.18	1,289.60	4,298.83	859.39
Cass	16,468,962	562,518.09	62,619.65	4,943.56	16,478.80	3,295.61
Cavalier	6,110,729	230,661.23	23,230.76	1,834.05	6,113.38	1,222.72
Dickey	4,632,263	140,891.13	17,602.57	1,389.63	4,632.23	926.43
Eddy	1,957,538	64,789.02	7,439.35	587.30	1,957.73	391.55
Emmons	2,562,643	84,475.69	9,738.51	768.83	2,562.78	512.57
Foster	2,669,948	100,558.24	10,145.79	800.97	2,669.94	533.97
Grand Forks	11,726,070	510,441.67	44,621.97	3,522.72	11,742.68	2,348.47
Griggs	3,428,302	99,884.05	13,036.91	1,028.07	3,426.95	685.29
Kidder	1,865,760	55,118.50	7,086.15	559.43	1,864.77	372.97
LaMoure	4,640,602	172,764.78	18,014.71	1,422.25	4,740.73	948.15
Logan	1,720,749	49,071.47	6,538.85	516.23	1,720.75	344.15
McHenry	5,419,354	204,664.07	20,593.68	1,626.13	5,419.72	1,084.24
McIntosh	2,334,224	53,700.87	8,874.26	700.60	2,335.33	467.07
McKenzie	671,437	22,176.62	2,546.71	201.04	670.18	134.02
McLean	4,676,898	184,464.00	17,772.17	1,403.06	4,676.87	935.36
Mercer	992,512	38,865.62	3,771.54	297.75	992.50	198.51
Morton	4,917,375	176,660.07	18,686.01	1,475.20	4,917.37	983.48
Nelson	3,864,038	150,803.14	14,688.19	1,159.69	3,865.18	773.16
Oliver	773,921	24,273.93	2,944.84	232.48	774.97	154.99
Pembina	5,746,720	262,641.66	21,837.53	1,723.99	5,746.73	1,149.35

Pierce	3,112,829	113,517.22	11,831.87	937.04	3,116.04	625.78
Ramsey	5,581,433	191,717.41	21,211.39	1,674.20	5,581.56	1,116.17
Ransom	3,502,483	137,382.67	13,311.69	1,050.65	3,502.44	700.41
Richland	9,866,012	301,206.35	37,503.54	2,960.80	9,793.69	2,049.34
Rolette	3,025,999	118,280.90	11,498.42	907.79	3,025.92	605.16
Sargent	3,791,532	126,809.70	14,406.40	1,137.25	3,791.18	758.19
Stark (unorg.) Dunn, Old Williams, Bowman, Hettinger	2,238,720	11,865.21	8,507.14	671.61	2,238.72	447.74
Stark	2,857,139	91,566.90	10,857.12	857.14	2,857.13	571.42
Steele	3,697,656	98,797.09	14,051.96	1,109.39	3,697.91	739.56
Stutsman	7,754,270	301,763.82	29,466.12	2,326.27	7,754.27	1,550.85
Towner	4,514,325	155,858.58	17,155.51	1,354.28	4,515.64	902.74
Traill	5,991,350	200,001.79	22,768.40	1,797.53	5,991.70	1,198.37
Walsh	8,362,802	251,497.40	31,779.69	2,508.92	8,363.08	1,672.61
Ward	11,402,442	576,598.47	43,297.04	3,418.24	11,394.08	2,278.80
Wells	5,042,981	161,616.11	19,163.33	1,512.90	5,042.98	1,008.59
Williams	2,211,792	115,870.00	8,322.82	656.93	2,190.13	437.94
Totals	$ 196,033,954	$ 7,052,262.50	$ 745,372.96	$ 58,846.41	$ 196,073.29	$ 39,307.15

Abstract of Tax Lists of Every County, State of North Dakota, 1907—Continued.

COUNTIES	SCHOOL TAXES				COUNTY TAXES	
	County Tuition		Special	Interest and Principal on State Loan	Revenue	Interest
	2 Mill Tax	School Poll				
Barnes	$ 15,449.06	$ 2,805.00	$ 85,137.78	$ 3,871.12	$ 38,623.01	$ 6,179.54
Benson	9,306.06	2,106,00	56,863.61	.....	26,986.94	4,188.31
Billings	4,283.33	475.00	6,902.50	.....	15,634.16	856.66
Bottineau	14,179.21	3,682.00	91,200.30	3,544.79	42,537.70	8,507.53
Burleigh	8,593.66	1,998.00	45,257.19	68.45	30,560.62	11,609.70
Cass	32,957.81	5,025.00	164,034.01	.....	49,436.60	4,943.55
Cavalier	12,226.85	2,939.00	69,808.12	1,893.53	39,736.73	1,834.05
Dickey	9,264.51	1,441.00	42,848.99	141.65	24,077.05	926.43
Eddy	3,915.45	914.00	21,420.77	784.50	14,487.20	1,174.61
Emmons	5,125.52	1,808.00	31,205.09	.....	17,683.07	2,050.21
Foster	5,339.89	.....	35,041.40	.....	19,490.62	1,601.96
Grand Forks	23,483.00	4,212.00	139,453.48	.....	76,322.10	.....
Griggs	6,854.31	1,295.00	28,099.12	2,550.88	15,004.18	3,426.75
Kidder	3,729.57	879.00	15,331.15	.....	14,918.23	1,491.83
LaMoure	9,481.50	1,860.00	52,200.66	9,244.36	37,925.75	2,167.50
Logan	3,441.50	1,074.00	14,615.21	1,377.00	13,077.00	1,204.53
McHenry	10,839.05	3,884.00	74,317.33	246.37	25,471.33	2,710.15
McIntosh	4,670.66	1,214.00	12,910.74	.....	14,012.00	1,401 20
McKenzie	1,340.38	805.00	9,442.19	.....	5,361.53	.....
McLean	9,353.73	4,425.00	80,482.12	.....	30,867.51	1,870.71
Mercer	1,985.02	582.00	10,195.56	.....	7,940.10	1,985.02
Morton	9,834.74	2,906.00	52,020.95	.....	37,372.07	1,475.19
Nelson	7,729.32	1,724.00	48,705.06	1,154.44	26,669.17	3,092.06
Oliver	1,549.92	756.00	6,485.27	.....	6,199.68	387.48
Pembina	11,493.42	2,869.00	81,240.65	.....	45,973.76	.....

Pierce	6,228.88	1,791.00	45,947.97	5,937.63	14,944.85	3,116.11
Ramsey	11,163.54	2,290.00	78,199.85	.....	20,096.85	3,348.96
Ransom	7,005.20	.....	51,257.85	721.40	26,573.20	2,101.65
Richland	19,738.75	3,260.00	83,638.93	4,934.67	49,347.22	2,960.82
Rolette	6,051.78	1,607.00	34,351.74	2,118.16	15,129.72	4,538.85
Sargent	7,582.36	1,575.00	37,895.25	.....	27,298.65	6,065.59
Stark	5,714.28	1,552.00	29,600.00	.....	19,999.97	571.42
Steele	7,395.78	1,280.00	29,885.46	.....	14,051.96	.....
Stutsman	15,508.54	3,707.00	84,347.62	.....	75,991.84	6,203.41
Towner	9,029.43	1,651.00	59,242.67	.....	27,217.99	4,062.08
Traill	11,983.36	2,060.00	49,628.39	.....	26,962.57	.....
Walsh	16,726.15	3,348.00	83,240.77	.....	25,089.24	.....
Ward	22,787.87	11,694.00	209,898.76	20,598.70	71,781.80	7,975.81
Wells	10,085.97	2,625.00	51,658.57	2,017.19	29,753.59	3,025.79
Williams	4,380.39	4,597.00	49,205.07	.....	17,522.75	4,380.39
Totals	$ 387,809.75	$ 94,715.00	$ 2,253,218.15	$ 61,204.84	$ 1,132,030.31	$ 113,435.85

Abstract of Tax Lists of Every County, State of North Dakota, 1907—Continued.

COUNTIES	COUNTY TAXES—Continued		CITY AND TOWN TAXES			
	Road and Bridge	Other Special Taxes	City	Township	Delinquent Road	Other Special Taxes
Barnes	$ 12,359.29	$ 6,594.86	$ 23,440.83	$ 13,116.93	$ 8,549.42	$ 4,561.99
Benson	5,925.25	4,188.21	5,264.02	9,367.43	4,283.91	5,519.88
Billings	.....	10.494.14				
Bottineau	14,179.21	4,677.25	17,915.94	12,197.20	10,135.53	949.22
Burleigh	13,213.35	3,008.52	28,237.38	2,840.75	1,167.51	7,583.07
Cass	14,831.09	.....	103,805.44	39,228.63	13,522.90	47,395.44
Cavalier	18,339.98	1,222.72	9,323.68	31,726.11	5,245.95	3,963.60
Dickey	7,512.55	926.43	13,934.13	6,782.77	6,287.53	2,197.23
Eddy	4,306.99	1,810.91	907.75	1,685.93	482.38	2,522.60
Emmons	9,738.50	3,282.61				
Foster	18,911.80	.....	5,506.14	515.76		
Grand Forks	25,831.49	7,589.10	101,784.03	28,229.07	7,427.75	33,873.81
Griggs	7,829.15	685.27	5,265.62	7,322.44	3,352.86	21.25
Kidder	779.65	5,204.30	744.59	2,090.86	66.00	
LaMoure	9,244.35	1,253.88	6,665.29	4,672.26	4,203.15	8,720.24
Logan	3,097.35	2,064.90				
McHenry	15,978.92	18,981.67	8,160.59	13,482.76	1,540.92	327.21
McIntosh	5,449.06	659.77	1,006.18			
McKenzie	1,005.38	670.19				
McLean	18,300.89	8,418.44	1,545.21	2,068.59	633.35	1,710.99
Mercer	3,970.03	6,947.59				
Morton	21,959.99	7,867.80	12,032.19	1,060.59	981.50	3,086.99
Nelson	3,865.19	6,957.26	8,046.93	5,827.27	8,672.14	7,874.08
Oliver	3,099.84	1,688.46				
Pembina	11,493.42	11,493 42	19,980.27	26,356.88	4,423.02	16,860.22

Pierce	3,863.69	2,424.83	6,612.72	4,599.56	1,539.25	
Ramsey	6,139.92	558.15	17,424.48	10,634.94	5.011.39	7,266.01
Ransom	2,920.70	.....	12,792.84	6,118.40	5,868.77	3,457.47
Richland	7,895.49	4,934.67	31,010.19	25,496.60	7,269.45	8,412.19
Rolette	7,262.19	3,808.32	2,118.90	2,306.30	17,428.28	5,522.37
Sargent	3,791.18	2,223.76	2,480.56	6,984.32	3,326.24	7,493.77
Stark	4,272.15	7,714.27	6,500.00	500.00		
Steele	5,916.61	.....	6,417.49	12,067.46	2,183.51	
Stutsman	35,264.14	2,151.10	23,791.93	2,050.51	3,408.90	8,241.32
Towner	12,972.35	2,056.50	8,337.31	11,736.89	1,624.19	
Traill	10,185.88	11,983.36	21,935.49	16,915.81	4,709.19	11,881.74
Walsh	14,217.23	5,854.16	28,813.17	20,669.50	3,784.15	5,430.73
Ward	20,509.14	37,600.09	41,715.22	29,519.80	10,265.22	31,863.90
Wells	25,293.49	2,017.19	3,014.54	506.96	1,684.46	3,205.56
Williams	12,010.67	1,496.08	3,499.05	5,892.89	1,277.89	
Totals	$ 423,737.55	$ 201,510.18	$ 590,030.10	$ 364,572.17	$ 150,356.71	$ 239,942.08

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